

Commonwealth of Massachusetts
ATTORNEY-GENERAL'S REPORT

1909

**EXECUTIVE OFFICE OF
HUMAN SERVICES**

Office of the Secretary
Room 904

100 Cambridge Street
Boston, Massachusetts 02202

The Commonwealth of Massachusetts.

REPORT

OF THE

ATTORNEY-GENERAL

FOR THE

YEAR ENDING JANUARY 19, 1910.



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The Commonwealth of Massachusetts.

OFFICE OF THE ATTORNEY-GENERAL,
BOSTON, Jan. 19, 1910.

To the Honorable Senate and House of Representatives.

I have the honor to transmit herewith my report for the year ending this day.

Very respectfully,

DANA MALONE,
Attorney-General.

The Commonwealth of Massachusetts.

DEPARTMENT OF THE ATTORNEY-GENERAL,
State House.

Attorney-General.

DANA MALONE.

Assistants.

FREDERIC B. GREENHALGE.

FRED T. FIELD.

ANDREW MARSHALL.

Engineer of Grade Crossings.

HENRY W. HAYES.

Chief Clerk.

LOUIS H. FREESE.

STATEMENT OF APPROPRIATION AND EXPENDITURES.

Appropriation for 1909,	\$45,000 00
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Expenditures.

For law library,	\$430 95
For salaries of assistants,	10,950 00
For expert services,	1,018 52
For collection of Spanish war claims against national government,	600 00
For clerks,	3,166 66
For office stenographers,	2,602 66
Telephone operator,	491 59
For messenger,	1,200 00

For expenses in the abolition of grade crossings:—

Salary of engineer,	\$3,600 00
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Other expenses incidental thereto,	1,201 28
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4,801 28

For office expenses,	1,688 00
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For court expenses,	3,848 49
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Total expenditures,	\$30,798 15
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Costs collected,	4,394 29
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Net expenditures,	\$26,403 86
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The Commonwealth of Massachusetts.

DEPARTMENT OF THE ATTORNEY-GENERAL,

BOSTON, Jan. 19, 1910.

To the Honorable Senate and House of Representatives.

In compliance with Revised Laws, chapter 7, section 8, I submit my report for the year ending this day.

The cases requiring the attention of the office during the year, to the number of 3,321, are tabulated below:—

Corporation returns filed without suit,	80
Dissolutions of corporations, voluntary petitions for,	54
Extradition and interstate rendition,	99
Grade crossings, petitions for abolition of,	132
Informations at the relation of the Tax Commissioner,	322
Informations at the relation of the Commissioner of Corporations,	479
Informations at the relation of the Treasurer and Receiver-General under corporation and inheritance tax laws,	358
Other inheritance tax cases,	873
Indictments for murder,	25
Land Court petitions,	11
Land-damage cases arising from the taking of land by the Armory Commissioners,	2
Land-damage cases arising from the alteration of grade crossings,	6
Land-damage cases arising from the taking of land by the Harbor and Land Commission,	4
Land-damage cases arising from the taking of land by the Charles River Basin Commission,	68
Land-damage cases arising from the taking of land by the Massachusetts Highway Commission,	11
Land-damage cases arising from the taking of land by the Metropolitan Park Commission,	12
Land-damage cases arising from the taking of land by the Metropolitan Water and Sewerage Board,	36
Land-damage cases arising from the taking of land by the State Board of Insanity,	1

Land-damage cases arising from the taking of land by the Wrentham School,	1
Land-damage cases arising from the taking of land by the Mt. Tom State Reservation Commission,	2
Land-damage cases arising from the taking of land by the Greylock Reservation Commission,	2
Legislative counsel and agents,	48
Miscellaneous cases arising from the work of the above-named commissions,	29
Miscellaneous cases,	266
Public charitable trusts,	90
Public administrators petitions,	256
Savings bank accounts, withdrawal of,	1
Settlement cases for support of insane paupers,	53

CAPITAL CASES.

Indictments for murder pending at the date of the last annual report have been disposed of as follows:—

MING SING, HOM WOOM, LEON GONG, WONG DUCK, WONG HOW, JOE GUEY, DONG BOK LING, YEE WAT, YEE JUNG and WARRY CHARLES, indicted in Suffolk County, August, 1907, for the murder of Chin Mon Quin, Wong Shu Chin, Chin Leet and Leet Kai Nom, at Boston, on Aug. 2, 1907. They were arraigned Sept. 3, 1907, and pleaded not guilty. Charles W. Bartlett, Esq., Harvey H. Pratt, Esq., and J. C. Woodman, Esq., appeared as counsel for the defendants. In February, 1908, the defendants were tried by the jury before Pierce and Brown, JJ. The result was a verdict of guilty of murder in the first degree against all the defendants except Yee Wat, who died in jail before the verdict was rendered. In the case against Wong Duck, Wong How and Dong Bok Ling, a motion for new trial was granted by the court. The indictment against Yee Jung was nol-prossed, and the defendant discharged. April 30, 1908, exceptions were filed in the cases against Ming Sing, Hom Woom, Leon Gong, Joe Guey and Warry Charles. These exceptions were overruled by the Supreme Judicial Court, and on July 3, 1909, the defendants were sentenced to death. On Oct. 12, 1909, this sentence was duly executed upon Ming Sing, Hom Woom and Leon Gong. On Nov. 20,

1909, after hearing before a committee of the Council, in the cases of Joe Guey and Warry Charles sentence was commuted to imprisonment for life in the State Prison. In the cases of Wong Duck, Wong How and Dong Bok Ling the indictments were placed on file and the prisoners discharged. The case was in charge of Assistant District Attorneys F. W. McGettrick and M. J. Dwyer.

SALVATORE CARACOCCHIA, indicted in Essex County, May, 1908, for the murder of Guiseppe Bellavia, at Lynn, on Jan. 20, 1908. He was arraigned June 23, 1908, and pleaded not guilty. Michael L. Sullivan, Esq., and J. Frank Williams, Esq., were assigned by the court as counsel for the defendant. The indictment for murder in the first degree was nol-prossed, and on Feb. 17, 1909, the defendant was tried on an indictment for an attempt to murder, and was found guilty and sentenced to three years in the house of correction. The case was in charge of District Attorney W. Scott Peters.

JESSIE HAY, indicted in Essex County, September, 1908, for the murder of her infant child, at Lawrence, on April 25, 1908. She was arraigned Sept. 30, 1908, and pleaded not guilty. John P. S. Mahoney, Esq., was assigned by the court as counsel for the defendant. On Jan. 27, 1909, the defendant retracted her former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and on Feb. 1, 1909, the defendant was released on probation. The case was in charge of District Attorney W. Scott Peters.

JOHN J. HERLIHY, indicted in Hampden County, December, 1908, for the murder of David Moran, at Southwick, on Sept. 11, 1908. He was arraigned Feb. 3, 1909, and pleaded not guilty. H. B. Putnam, Esq., was assigned by the court as counsel for the defendant. The defendant retracted his former plea, and pleaded guilty to murder in the second degree. This plea was accepted by the Common-

wealth, and the defendant was thereupon sentenced to State Prison for life. The case was in charge of District Attorney Stephen S. Taft.

FRANK SARNO, indicted in Hampden County, December, 1908, for the murder of Cemento Giglo, at Palmer, on Dec. 14, 1908. He pleaded not guilty. A. L. Green, Esq., was assigned by the court as counsel for the defendant. The defendant retracted his former plea, and pleaded guilty to manslaughter. This plea was accepted by the Commonwealth, and the defendant was sentenced to State Prison for not more than twenty nor less than sixteen years. The case was in charge of District Attorney Stephen S. Taft.

SALVATORE SIGNORELLI, indicted in Essex County, September, 1908, for the murder of Mario Magri, at Lawrence, on Aug. 13, 1908. He was arraigned June 15, 1909, and pleaded guilty to manslaughter. John P. S. Mahoney, Esq., was assigned by the court as counsel for the defendant. This plea was accepted by the Commonwealth, and the defendant was thereupon sentenced to State Prison for a term of not more than fifteen nor less than ten years. The case was in charge of District Attorney W. Scott Peters.

HATTIE SIMMONS, indicted in Bristol County, November, 1908, for the murder of William P. Simmons. She was arraigned Nov. 24, 1908, and pleaded not guilty. Charles Mitchell, Esq., and Emanuel Sullavon, Esq., were assigned by the court as counsel for the defendant. This indictment was nol-prossed, and in February, 1909, the defendant was reindicted for the murder of Harry P. Simmons. She was again arraigned Feb. 15, 1909, and pleaded guilty to murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was thereupon sentenced to the Reformatory Prison for Women for life. The case was in charge of District Attorney James M. Swift.

Indictments for murder found since the date of the last annual report have been disposed of as follows:—

JOHN W. BROWN, indicted in Middlesex County, March, 1909, for the murder of Laurretta Bland, at Newton, on Feb. 19, 1909. He was arraigned June 11, 1909, and pleaded not guilty. Edgar P. Benjamin, Esq., was assigned by the court as counsel for the defendant. On Nov. 12, 1909, the defendant retracted his former plea, and pleaded guilty to murder in the second degree. This plea was accepted by the Commonwealth, and the defendant was thereupon sentenced to State Prison for life. The case was in charge of District Attorney John J. Higgins.

FRANCESCO CHINCHOLO, indicted in Suffolk County, February, 1909, for the murder of Callogero De Luca, at Boston, on Jan. 17, 1909. He was arraigned April 8, 1909, and pleaded guilty to manslaughter. J. F. Sweeney, Esq., and Guy Ham, Esq., appeared as counsel for the defendant. This plea was accepted by the Commonwealth, and the defendant was thereupon sentenced to State Prison for a term of not more than twelve nor less than ten years. The case was in charge of District Attorney Arthur D. Hill.

PATRICK GANNON, indicted in Worcester County, May, 1909, for the murder of Mary Gannon, at Clinton, on April 13, 1909. He was arraigned May 20, 1909, and pleaded not guilty. Thomas L. Walsh, Esq., was assigned by the court as counsel for the defendant. In September, 1909, the defendant was tried by a jury before Sanderson, J. So much of the indictment as charged murder in the first degree was nol-prossed, leaving it to stand for murder in the second degree. The result was a verdict of guilty. The defendant was thereupon sentenced to State Prison for life. The case was in charge of District Attorney George S. Taft.

JAMES B. HARMON, indicted in Middlesex County, March, 1909, for the murder of Maude H. Hartley, at Somerville, on Dec. 18, 1908. He was arraigned March 24, 1909, and pleaded not guilty. Thomas F. Vahey, Esq., and James H. Vahey, Esq., were assigned by the court as counsel for the defendant. In November, 1909, the defendant was tried

by a jury before White and Fox, JJ. On Dec. 11, 1909, during the progress of the trial, the defendant retracted his former plea, and pleaded guilty to murder in the second degree. This plea was accepted by the Commonwealth, the case was withdrawn from the jury, and the defendant was sentenced to State Prison for life. The case was in charge of District Attorney John J. Higgins.

SALVATORE LASPROGATA, indicted in Suffolk County, March, 1909, for the murder of Giovanni Matarazzo, at Boston, on Feb. 18, 1909. He was arraigned May 6, 1909, and pleaded guilty to manslaughter. John E. Crowley, Esq., was assigned by the court as counsel for the defendant. This plea was accepted by the Commonwealth, and the defendant was thereupon sentenced to State Prison for a term of not more than twenty nor less than sixteen years. The case was in charge of District Attorney Arthur D. Hill.

JOHN MURPHY, indicted in Middlesex County, June, 1909, for the murder of Thompson Crowe, John Carper, Michael Yenson, Joseph L. Leveroni and Edwin Neurse, at Somerville, on June 5, 1909. He was arraigned June 11, 1909, and pleaded not guilty. No counsel was assigned to act for the defendant. It appeared, upon examination by alienists, that the defendant was insane at the time of the commission of the crimes, and he was therefore committed to the State Asylum for Insane Criminals at Bridgewater. The case was in charge of District Attorney John J. Higgins.

LAWRENCE F. NELSON, indicted in Plymouth County, October, 1909, for the murder of Desère Vanderpole, at Abington, on July 18, 1909. On Oct. 22, 1909, the defendant was adjudged insane, and was committed to the Taunton State Hospital. The case was in charge of District Attorney Thomas E. Grover.

HIRAM M. PERRY, indicted in Suffolk County, March, 1909, for the murder of Catherine A. McDougall, at Boston, on Feb. 24, 1909. He was arraigned April 30, 1909, and

pleaded guilty to manslaughter. J. H. Vahey, Esq., was assigned by the court as counsel for the defendant. This plea was accepted by the Commonwealth, and the defendant was thereupon sentenced to State Prison for a term of not more than ten nor less than five years. The case was in charge of District Attorney Arthur D. Hill.

AMBROSE VAN BUSKIRK, indicted in Essex County, May, 1909, for the murder of Catherine Gray, at Lawrence, on Jan. 23, 1909. John P. S. Mahoney, Esq., was assigned by the court as counsel for the defendant. On May 29, 1909, the defendant was adjudged insane, and was committed to the Danvers Insane Hospital. The case was in charge of District Attorney W. Scott Peters.

The following indictments for murder are now pending: —

PETER DELOREY and JAMES MANTIR, indicted in Middlesex County, March, 1909, for the murder of Annie Mullins, at Arlington, on March 27, 1908. They were arraigned June 16, 1909, and pleaded not guilty. Frank McDermott, Esq., Henry H. Winslow, Esq., and John A. E. Moroney, Esq., were assigned by the court as counsel for the defendants. In November, 1909, the defendants were tried by a jury before Fox and White, JJ. The result was a verdict of guilty of manslaughter against Peter Delorey, and a verdict of guilty of murder in the second degree against James Mantir. Motion of defendants for a new trial was denied, and defendants' exceptions are now pending. The case is in charge of District Attorney John J. Higgins.

HENRI FERROX, indicted in Middlesex County, September, 1909, for the murder of Florida LaRiviere, at Lowell, on Aug. 27, 1909. He was arraigned Oct. 4, 1909, and pleaded not guilty. William H. Bent, Esq., and Albert O. Hamel, Esq., were assigned by the court as counsel for the defendant. No action has been taken in this case. The case is in charge of District Attorney John J. Higgins.

WILLIAM C. HOWARD, indicted in Bristol County, November, 1908, for the murder of Ida Howard. He was arraigned Nov. 24, 1908, and pleaded not guilty. James M. Morton, Jr., Esq., and Edward T. Bannon, Esq., were assigned by the court as counsel for the defendant. In February, 1909, the defendant was tried by a jury before Crosby and Sander-son, JJ. The result was a verdict of murder in the second degree, and the defendant was thereupon sentenced to State Prison for life. Exceptions were taken to the verdict of the jury, which exceptions are now pending. The case is in charge of District Attorney James M. Swift.

CHESTER S. JORDAN, indicted in Middlesex County, March, 1909, for the murder of Honora C. Jordan, at Somerville, Sept. 1, 1908. He was arraigned April 15, 1909, and pleaded not guilty. Charles W. Bartlett, Esq., Harvey H. Pratt, Esq., and Jeremiah S. Sullivan, Esq., were assigned by the court as counsel for the defendant. In April, 1909, the defendant was tried by a jury before Stevens and Bell, JJ. The result was a verdict of guilty of murder in the first degree. The defendant's motion for a new trial was denied, and exceptions are now pending. The case is in charge of District Attorney John J. Higgins.

MARY KELLEHER, indicted in Middlesex County, March, 1909, for the murder of Annie T. Kelleher, at Somerville, on March 1, 1906. She was arraigned March 23, 1909, and pleaded not guilty. Hugh Bancroft, Esq., and Harry N. Stearns, Esq., were assigned by the court as counsel for the defendant. No action has been taken in this case. The case is in charge of District Attorney John J. Higgins.

GIACINTO PELOSI, indicted in Suffolk County, June, 1909, for the murder of Mariana Pelosi, at Boston, on May 19, 1909. He was arraigned July 16, 1909, and pleaded not guilty. A. H. Weed, Esq., was assigned by the court as counsel for the defendant. No action has been taken in this case. The case is in charge of District Attorney Joseph C. Pelletier.

RAYMOND PLOUFFE, indicted in Worcester County, October, 1909, for the murder of Henry N. Stone, at Harvard, on Sept. 13, 1909. He was arraigned Nov. 5, 1909, and pleaded not guilty. David F. O'Connell, Esq., and John M. Maloney, Esq., were assigned by the court as counsel for the defendant. No action has been taken in this case. The case is in charge of District Attorney George S. Taft.

ELIZABETH RICHMOND, indicted in Middlesex County, September, 1909, for the murder of Stewart MacTavish, at Cambridge, on July 23, 1909. She was arraigned Sept. 20, 1909, and pleaded not guilty. Ralph W. Gloag, Esq., was assigned by the court as counsel for the defendant. No action has been taken in this case. The case is in charge of District Attorney John J. Higgins.

NAPOLEON J. RIVET, indicted in Middlesex County, June, 1908, for the murder of Joseph Gailloux, at Lowell, on Feb. 29, 1908. He was arraigned June 17, 1908, and pleaded not guilty. William H. Bent, Esq., and Joseph H. Guillet, Esq., were assigned by the court as counsel for the defendant. In January, 1909, the defendant was tried by a jury before Harris and Hitchcock, JJ. The result was a verdict of guilty of murder in the first degree. Defendant's motion for a new trial was denied, and exceptions are now pending. The case is in charge of District Attorney John J. Higgins.

NEW YORK, NEW HAVEN & HARTFORD RAILROAD COMPANY CASES.

At the date of my annual report for 1908 there were pending four cases, which arose out of the controversy between the Commonwealth and the New York, New Haven & Hartford Railroad Company of which the history is given at length in that report. Two of these cases were bills in equity against the Worcester & Webster and Webster & Dudley street railway companies, which, as I then stated, are, in effect, disposed of by the decision of the Supreme Judicial Court for the Commonwealth in *Attorney-General ex rel. v. New York, New Haven & Hartford Railroad Company*, 198

Mass. 413. There was also pending an appeal from the decree in the last-mentioned case, upon which a decision affirming the decree was handed down on March 1, 1909. (201 Mass. 371.) The other pending case was an information in equity under the provisions of St. 1906, c. 372, in which it was alleged that the New York, New Haven & Hartford Railroad Company had directly or indirectly acquired the ownership or control of shares of stock in the Boston & Maine Railroad.

Since my last report His Excellency the Governor, by a special message, dated April 20, 1909, recommended that the Legislature consider the advisability of creating a corporation authorized under proper limitations to purchase and hold the stock, bonds and other evidences of indebtedness of the Boston & Maine Railroad, and pointed out certain advantages which might accrue therefrom. Subsequently, on June 18, 1909, the Legislature enacted chapter 519 of the Acts of the year 1909, entitled, "An Act to incorporate the Boston Railroad Holding Company." This corporation was, in substance, a business corporation chartered "for the sole purpose of acquiring and holding the whole or any part of the capital stock, bonds and other evidences of indebtedness of the Boston & Maine Railroad, and of voting upon all certificates of stocks so acquired and held, and of receiving and collecting dividends and interest upon said stock, bonds and other evidences of indebtedness," and the stock so acquired could not be sold without express authority from the Legislature. The act further authorized any railroad corporation chartered under the laws of the Commonwealth and existing at the date of the passage of the act to guarantee the principal of and the dividends and interest upon the capital stock, bonds, notes and other evidences of indebtedness of the Boston Railroad Holding Company, and after such guaranty to acquire and hold the securities of that company; and I am advised that, by authority of these provisions of law, the Boston Railroad Holding Company has acquired somewhat more than one hundred thousand shares of stock of the Boston & Maine Railroad, being the stock alleged in the pending information against the New York, New Haven

& Hartford Railroad Company, hereinbefore mentioned, to be owned or controlled by it in violation of the laws of the Commonwealth, and that the stock and bonds issued to pay therefor have been guaranteed by the New York, New Haven & Hartford Railroad Company. Since the situation which existed at the date of the filing of such information has been so materially changed with reference to the ownership or control of the stock of the Boston & Maine Railroad, and since the ownership and control now existing in the Boston Railroad Holding Company have been expressly sanctioned by the Legislature, there is no further merit in the pending information already referred to; and that proceeding, as well as the bills in equity directed against the Worcester & Webster and the Webster & Dudley street railway companies, respectively, may properly be dismissed.

CHAPTER 86 OF THE RESOLVES OF 1908.

By resolve of the Legislature approved May 1, 1908, it was provided that:—

The attorney-general is hereby authorized and directed to inquire and determine to what extent, if any, the sovereignty of the commonwealth has been violated by the Berkshire Power Company, a Connecticut corporation, which, by the erection and maintenance of a dam across the Housatonic river in the state of Connecticut, some distance southerly of the line between said state and the town of Sheffield in this commonwealth, is alleged to have overflowed lands and highway in said town, causing great hindrance to public travel and menacing the public health. And the attorney-general is authorized to institute such proceedings in the premises in courts outside of this commonwealth as he may deem expedient, in the name and at the expense of the commonwealth.

This resolve is to be construed as calling the attention of the Attorney-General to the situation which exists with reference to the construction by the Berkshire Power Company, a Connecticut corporation, of a dam across the Housatonic River in the State of Connecticut, and the consequent flowing of adjacent lands in the town of Sheffield, in the Commonwealth of Massachusetts, which is stated to have caused great hindrance to public travel and has menaced the public

health. From so much of the resolve as authorizes the Attorney-General to institute proceedings in courts outside the Commonwealth, it may further be inferred that it was the desire of the Legislature that, should conditions warrant it, an appropriate proceeding should be brought in the courts of the United States or in the courts of Connecticut for the purpose of abating the alleged nuisance.

In accordance with the desire of the Legislature as expressed in this resolve, I have made a careful investigation of the question presented therein, and have twice visited the locality where the effect of the dam referred to is manifested, once in the company of a competent engineer.

The facts in the case are, briefly stated, that the Berkshire Power Company, a corporation organized under the laws of Connecticut for the purpose, among others, of owning, constructing and operating power plants of various kinds for generating electricity, has constructed a dam across the Housatonic River at North Canaan, Conn., the height of such dam being about 6 feet, exclusive of flash boards. It is said that, taking into consideration all the circumstances, the difference between the water above and below the dam is approximately 8 feet. It further appears that the country above the dam is, comparatively speaking, flat, and that the raising of the water, even to the extent specified, results in the flowing of a considerable area of riparian land, including to some extent two or three of the highways of the town of Sheffield.

No detailed estimate of the damage to the highways has been presented to me. The flowed area is not permanently below the level of high-water mark, except as to a very small area, and the only effect of such flowing, of which I am advised, is to place water upon such highways and land at certain times and seasons, especially during what are called the spring freshets, and to render a certain area of the land in the village of Sheffield swampy. The dam of the Berkshire Power Company was erected under express authority of the State of Connecticut in Special Acts of Connecticut, 1905, chapter 374, an act which provides for the payment of

damages to any person whose property is injured by the erection or maintenance of such dam.

Attempts have been made to settle the damages so occasioned to Massachusetts land owners, but in some cases these have failed, and there has been considerable litigation in the federal courts. It was there attempted to obtain an injunction against the company, but it was finally held that the complainant was estopped from claiming this form of relief, for the reason that he had participated in negotiations for a settlement. See *Griffith v. Berkshire Power Co.*, and *Hughes v. Berkshire Power Co.*, 158 Fed. 219. The court did, however, intimate that in the same proceeding the complainants might have their damages assessed. See also *Andrus v. Berkshire Power Co.*, 145 Fed. 47, 147 Fed. 76, and 203 U. S. 596. It is clear, moreover, that owners of property in Massachusetts who are damaged have a remedy under the Connecticut statute, should they go into Connecticut to enforce it. *Brickett v. Haverhill Aqueduct Co.*, 142 Mass. 394.

In any event, however, the Attorney-General has no authority to prosecute claims for the benefit of private individuals, except in the single instance of the unascertained individuals who may benefit by a public charitable trust; and there his power and duty in the premises rest upon the benefit which accrues to the public generally by the proper administration of a charitable trust, rather than upon any benefit which may accrue to the individuals whom, because they are unascertainable, he represents. Even if the State should make the claims of those individuals who have been damaged in their property rights its own, and should attempt to pursue such claims in the courts of the United States, where alone they may be so pursued, it would be unavailing. See *New Hampshire v. Louisiana*, 108 U. S. 76. If, therefore, any action upon the part of the Attorney-General is required in the premises, it must be upon the ground that the public health, convenience and safety are affected to such a degree as to constitute a public nuisance, or that the rights of the Commonwealth of Massachusetts, as a sovereign State, have been invaded, to such an extent as to justify an appeal to the

Supreme Court of the United States for redress. It may be assumed that if the Commonwealth were dealing with a private individual or corporation within the limits of its jurisdiction, the flowing of the highways would constitute a public nuisance to the extent that such individual or corporation might be indicted and prosecuted therefor, if there were no reasonably proper ground for such flowage. It does not follow, however, that because an obstruction of the highway might be made the subject of a criminal indictment, it is therefore, and for that reason alone, a proper ground for action by the Attorney-General.

But it may be assumed that if an individual or corporation within the jurisdiction of the Commonwealth had committed the acts complained of, such acts, if unauthorized, would justify interference by appropriate proceedings upon the part of the Attorney-General in the interests of the general public who use the highways. The precise question to be determined is, therefore, whether or not such acts constitute a sufficient ground for a proceeding by the Commonwealth, by its chief law officer, in the Supreme Court of the United States, to vindicate its sovereignty or to protect the lives or property of its inhabitants from the acts of a citizen of another State, — for such an action can be brought in no inferior court. Article III., section 2 of the Constitution of the United States provides that the judicial power of the United States shall extend to “controversies between two or more states,” and controversies “between a state and citizens of another state:” and by the same article and section it is also provided that in cases “in which a state shall be a party, the supreme court shall have original jurisdiction.” See *New Hampshire v. Louisiana*, 108 U. S. 76, 86. Any action upon the facts here presented would undoubtedly be an action by a State against the inhabitants of another State, within the meaning of the Constitution, and would therefore have to be brought in the Supreme Court of the United States. That such an action will lie, has long been established. Thus it was said in the late case of *Georgia v. Tennessee Copper Co.*, 206 U. S. 230, 237: —

The caution with which demands of this sort, on the part of a State, for relief from injuries analogous to torts, must be examined, is dwelt upon in *Missouri v. Illinois*, 200 U. S. 496, 520, 521. But it is plain that some such demands must be recognized, if the grounds alleged are proved. When the States by their union made the forcible abatement of outside nuisances impossible to each, they did not thereby agree to submit to whatever might be done. They did not renounce the possibility of making reasonable demands on the ground of their still remaining *quasi*-sovereign interests; and the alternative to force is a suit in this court. *Missouri v. Illinois*, 180 U. S. 208, 241.

But the case presented must be one of serious and general interest to the complainant. So, in *Missouri v. Illinois*, 200 U. S. 496, 521, the court said: —

Before this court ought to intervene, the case should be of serious magnitude, clearly and fully proved, and the principle to be applied should be one which the court is prepared deliberately to maintain against all considerations on the other side. See *Kansas v. Colorado*, 185 U. S. 125.

Is the case presented by the situation in the town of Sheffield such a case that the highest court in the land would hold that it was of such serious magnitude as would, between sovereign and independent States, justify a resort to war? See *Missouri v. Illinois*, 200 U. S. 518, 520. I say without hesitation that it is not; that injuries of the character here complained of have existed and have been tolerated if not recognized by the courts of the several States for a long time. Indeed, our own court has declared the principle which governs acts of the character here set forth. In *Manville Co. v. Worcester*, 138 Mass. 89, the court expressly recognized the possibility of creating an easement upon land in one State by acts accomplished in another. That case was an action of tort by the owner of a mill site in the State of Rhode Island for the diversion of waters in Massachusetts. The court held that there was no distinction between flowage and diversion, and in disposing of a contention that a servitude could not be created in one State in favor of lands in another State, said: —

We are unable to agree to this proposition upon either principle or authority. Every decision and dictum that we have found, bearing on the precise point, is the other way. *Slack v. Walcott*, 3 Mason, 508, 516; *Thayer v. Brooks*, 17 Ohio, 489; *Stillman v. White Rock Manfg. Co.*, 3 Woodb. & M. 538; *Rundle v. Delaware & Raritan Canal*, 1 Wall. Jr. 275, S. C. 14 How. 80; *Foot v. Edwards*, 3 Blatchf. 310.

We think that the cases which recognize civil, and even criminal, liability for flowing land in one State by means of a dam in another, are hardly less pertinent. *Howard v. Ingersoll*, 17 Ala. 780; *Wooster v. Great Falls Manfg. Co.*, 39 Maine, 246; *Eachus v. Illinois & Michigan Canal*, 17 Ill. 534; *Armendiaz v. Stillman*, 54 Texas, 623; *State v. Lord*, 16 N. H. 357. The defendant admits these cases to be law, and tries to distinguish them. But we cannot assent to the distinction between discharging and withdrawing water.

The court further observes: —

Of course the laws of Rhode Island cannot subject Massachusetts land to a servitude, and, apart from any constitutional considerations, if there are any, which we do not mean to intimate, Massachusetts might prohibit the creation of such servitudes. So it might authorize any acts to be done within its limits, however injurious to lands or persons outside them. But it does not do either. It has no more objection to a citizen of Rhode Island owning an easement, as incident to his ownership of land in that State, than it has to his owning it in gross, or to his purchasing lands here in fee. Questions might be conceived as to the transfer of such easements, but they do not arise here. *Slack v. Walcott*, *ubi supra*. So far as their creation is concerned, the law of Massachusetts governs, whether the mode of creation be by deed or prescription, or whether the right be one which is regarded as naturally arising out of the relation between the two estates; being created, the law of Rhode Island, by permission of that of Massachusetts, lays hold of them and attaches them in such way as it sees fit to land there. Massachusetts being secured against anything contrary to its views of policy by the common traditions of the two States, and by the power over its own territory which it holds in reserve.

In speaking of this case the court said, in *Mulhall v. Fallon*, 176 Mass. 266, 267: —

We come then to the more difficult question, whether the plaintiff can claim the benefit of the act. However this may be decided, it is not to be decided upon any theoretic impossibility of Massachu-

setts law conferring a right outside her boundary lines. In *Mannville Co. v. Worcester*, 138 Mass. 89, where a Rhode Island corporation sought to recover for a diversion of waters from its mill in Rhode Island by an act done higher up the stream in Massachusetts, it was held, following earlier decisions, that there was no such impossibility, although the point was strongly urged. It is true that legislative power is territorial, and that no duties can be imposed by statute upon persons who are within the limits of another State. But rights can be offered to such persons, and if, as is usually the case, the power that governs them makes no objection, there is nothing to hinder their accepting what is offered.

Moreover, the Supreme Court of the United States has recognized the same limitation, for in the case of *Missouri v. Illinois*, 200 U. S. 496, the court said (p. 521):—

But it does not follow that every matter which would warrant a resort to equity by one citizen against another in the same jurisdiction equally would warrant an interference by this court with the action of a State. It hardly can be that we should be justified in declaring statutes ordaining such action void in every instance where the Circuit Court might intervene in a private suit, upon no other ground than analogy to some selected system of municipal law, and the fact that we have jurisdiction over controversies between States.

The nearest analogy would be found in those cases in which an easement has been declared in favor of land in one State over land in another. But there the right is recognized on the assumption of a concurrence between the two States, the one, so to speak, offering the right, the other permitting it to be accepted. *Mannville Co. v. Worcester*, 138 Massachusetts, 89. But when the State itself is concerned, and by its legislation expressly repudiates the right set up, an entirely different question is presented.

It seems to me that we have here exactly the case of a servitude created in one State upon lands situated in another, against which no provision has been enacted in the State where the land is situated, and where full and adequate means of assessing damages have been afforded to individuals or corporations in their property; and that, so far as concerns the flowing of the land and the injury to private owners, there is no ground for action upon the part of the attorney-general.

Upon the score of public health there is no evidence to show that any such situation exists as requires the intervention of the Supreme Court of the United States. The general public appears to be affected only to a limited extent, even by the flowing of riparian land and a section of some hundred yards in length of a highway and lesser damage to one or two other highways in the town of Sheffield. When one contrasts the statement of the situation at Sheffield, of the portion of the public affected, and of the very slight grounds for action upon the part of the Commonwealth as a sovereign State, with the situation of which the State of Georgia complained, in *Georgia v. Tennessee Copper Co., supra*, where the allegation of the bill, that a wholesale destruction of forest, orchard and crops was going on, and other injuries were being done and threatened in five counties, was amply sustained by the proof offered to the court, who found that noxious gas was carried by the wind great distances and over great tracts of Georgia land, — it seems hardly necessary to seek further authority for the proposition that it would be impossible to prove a case based upon the condition in Sheffield, which would bring an action by the Commonwealth against the Berkshire Power Company, a corporation and citizen of Connecticut, within the principle laid down by the Supreme Court of the United States as governing action by a State against a citizen of another State.

THE CLAIM OF ANNA F. CONANT.

On March 15 an order of the House of Representatives, adopted in concurrence by the Senate, was transmitted to me, requesting me to investigate the matter of the petition of Anna F. Conant, pending before the General Court, for reimbursement for damages sustained by her in 1901 by reason of the change of grade of Mount Vernon Street in the city of Boston, and to state in this report whether or not her claim or any part of it should be paid by the Commonwealth. The facts upon which this claim is based are as follows: In 1903 Anna F. Conant petitioned the Legislature for the payment of the sum of \$4,000 to indemnify her for

the damages sustained by her in 1901 as lessee and occupant of the premises No. 31 Mount Vernon Street in the city of Boston, through the change of grade of Mount Vernon Street, under authority of St. 1900, c. 382, as amended by St. 1901, c. 525. She employed counsel for the purpose of having her petition for damages duly filed in court, in accordance with the provisions of statute above referred to, but no petition was brought within the time therein prescribed. The petition filed with the Legislature in 1903 was referred to the next General Court, with the result that in the following year the petitioner was given leave to withdraw. A new petition, based upon the same subject matter, but seeking the payment of the lesser sum of \$2,500, was presented to the Legislature in 1909, and such petition, with the accompanying resolve, was submitted to me, in accordance with the order above referred to.

I have carefully investigated the matter, and I find that for approximately twenty years the petitioner has occupied the premises at 31 Mount Vernon Street, and during all of that period has conducted the business of renting rooms and furnishing board therein. For some time before and during the work of construction necessary in changing the grade of Mount Vernon Street the petitioner occupied such premises under a written lease at a rental price of \$2,000 a year. By reason of such work access to her house was seriously interfered with for a period of four months, and the condition of the street during the whole process of the work was such as to make her house unattractive and uncomfortable to occupants of long standing, as well as to prospective patrons, and resulted in the temporary loss of some business and the diversion of other business for a year. The furnishing of board, which formed a very substantial part of the entire business, was seriously affected during the process of the work. The petitioner's lessor made no reduction of rent for this period of disturbance, and, so far as I can ascertain, the petitioner has not received any compensation from such lessor for the damages sustained by her. The lessor received damages amounting to the sum of \$7,000 on account of the limitation of the height of his building, and was paid ap-

proximately \$450 for the cost of adapting his building to the changed conditions, but received nothing on account of damage to his lessee. The petitioner, by reason of the statute of limitations, is not legally entitled to any payment, but is, in my opinion, equitably entitled to be paid the sum of \$1,500 by the Commonwealth, on account of damages sustained by her as herein described.

ORDERS FOR THE REDUCTION OF THE PRICE OF GAS.

In my last report I stated that the case of *Haverhill Gas Light Company v. Barker and others*, a bill in equity to restrain the Board of Gas and Electric Light Commissioners and the Attorney-General from enforcing an order of the commissioners fixing the price at which gas should be sold by the Haverhill Gas Light Company at 80 cents per 1,000 cubic feet, had been referred by the Circuit Court, in which it was pending, to a special master, to find the facts and report thereon to the court. During the year numerous hearings have been had before the master, but the case has not as yet been fully heard by him. Recently the city council of Haverhill has voted to acquire a municipal gas plant. Under the provisions of the statute governing the acquisition by municipalities of plants for the manufacture or distribution of gas, another favorable vote on the part of the council and approval by the voters of the city will be necessary. If such action is taken, it is probable that the plant belonging to the petitioner in this case will be acquired by the city.

In view of the agreement of the Salem Gas Light Company to comply with the order of the Board of Gas and Electric Light Commissioners fixing the price at which gas should be sold by that company at \$1.10 per 1,000 cubic feet, made in consequence of the petition filed by me on behalf of the Board in the Supreme Judicial Court to enforce such order, such petition and the bill in equity filed in the Circuit Court of the United States by the company to restrain the Board of Gas and Electric Light Commissioners and the Attorney-General from enforcing the order have been dismissed.

GRADE CROSSINGS.

During the past year the Commonwealth has been represented at more than eighty hearings before special commissions and auditors or in the courts. Of these, Mr. H. W. Hayes, engineer of grade crossings, has attended seventy-six, and has made forty-four visits of inspection of construction work in progress at Fitchburg, Worcester, Russell, Malden, Belmont, Hyde Park, Somerville, Deerfield, Northfield, Lynn, Neponset, Newton, Lanesborough and Stockbridge. Fifty statements of expenditures submitted to auditors by railroad corporations, cities and towns, amounting to \$2,324-575, have been examined and verified, and the Commonwealth has objected to items to the amount of \$56,713.06, as a result of which the sum of \$21,208.09 has been disallowed, and the questions involving most of the balance still remain to be decided. At the request of the special commissions appointed to abolish grade crossings at Southborough and at Weston, the engineer of grade crossings has prepared plans and drafted reports for the elimination of the several crossings affected.

CIVIL SERVICE LAW.

As the law now stands (R. L., c. 19, § 34), a ruling of the Civil Service Commissioners that a person is appointed to or employed in the public service in violation of the civil service rules can be made completely effective only by a proceeding brought by the Attorney-General, at the relation of the Civil Service Commissioners, in the Superior Court. In my judgment, there would be a gain in ease and efficiency of administration, without injustice to appointees or employees in the public service classified under civil service rules, if the law were so changed as to make a ruling of the Civil Service Commissioners conclusive unless reviewed by the court in a proceeding brought by the employee or appointee; and I suggest for your consideration whether legislation should not be enacted to accomplish this result.

THE INHERITANCE TAX.

The inheritance tax statutes (R. L., c. 15, § 4, and St. 1909, c. 490, Part IV, § 4) charge property subject to a legacy or succession tax with a lien to secure the payment of such tax, but no suitable method is provided by which such lien may be enforced. I therefore recommend legislation which will provide an adequate method of enforcing such lien.

FORMS OF MITTIMUS.

There are in use in the various courts of the Commonwealth different forms of blank for a mittimus. It would seem desirable, for the convenience of the officials of the Commonwealth in the performance of their duties, that the blanks be made uniform, or at least that the statute under which the person is sentenced be referred to in the mittimus; and I call this matter to your attention, for such action as you may deem proper.

LEVY ON CORPORATE SHARES.

As pointed out by the Supreme Judicial Court in a recent case, since the enactment of St. 1884, c. 229, now re-enacted in St. 1903, c. 437, § 28, the system for the attachment of shares of stock and for taking them on execution, set forth in R. L., c. 167, §§ 66, 68, and c. 177, § 50, respectively, cannot be literally carried out and applied. The changes made by St. 1884, c. 229, as to the title of the holder of the certificate after a sale, made necessary a corresponding change in the effect of an execution sale. I therefore recommend that the necessary change in R. L., c. 177, be made, and that there be some provision for the retirement of the original shares of stock.

DEPARTMENT OF THE ATTORNEY-GENERAL.

During the past year cases to the number of 3,321 have occupied the attention of this department. The total amount of collections made on behalf of the Commonwealth is ap-

proximately \$226,419, of which \$4,484 were penalties collected from corporations for failure to comply with the provisions of law regulating the filing of statements in the various departments. Under St. 1909, c. 266, providing for the collection of taxes upon legacies and successions by an action of contract or by informations in equity brought in the Supreme Judicial Court, the sum of \$10,174.67 has been recovered.

On the first day of March, 1909, Mr. James F. Curtis, after more than three years of faithful and efficient service as an Assistant Attorney-General, resigned, to take a position as Assistant District Attorney for Suffolk County. While Assistant Attorney-General he performed the duties assigned to him with conspicuous ability, and the meritorious performance of his work deserves high commendation.

Annexed to this report are the principal opinions submitted during the current year.

Respectfully submitted,

DANA MALONE,
Attorney-General.

OPINIONS.

OPINIONS.

Corporation — Purpose of Organization — Buying and Selling Real Estate.

The Commissioner of Corporations has no authority to approve the incorporation of certain persons for the purchase of waste, undeveloped or partially developed lands with a view to their development and sale, such purpose being forbidden by St. 1903, c. 437, § 7, as amended by St. 1906, c. 286, § 1, that “three or more persons may associate themselves . . . with the intention of forming a corporation under the general laws for any lawful purpose . . . except to buy and sell real estate.”

JAN. 21, 1909.

HON. WILLIAM D. T. TREFRY, *Commissioner of Corporations.*

DEAR SIR: — In a letter of Jan. 21, 1909, you have requested my opinion as to whether or not you have authority to approve the incorporation of certain persons for purposes as follows: —

To buy and make waste, undeveloped and partially developed land into useful property; to survey and divide the same into building lots and roads, to build factories thereon and sell, or develop a manufacturing business in the same, or improve it in any other way; to accept pay therefor in stocks, or mortgages. To sell houselots for cash, or on land contracts, or bonds. To establish parks and pleasure grounds on the same, and to make, vend, buy and sell any and all kinds of manufactured articles and to do any and all other things necessary or convenient to carry out the general purposes specified, so far as the same shall not conflict with the laws of the Commonwealth.

The provision of the statute upon the subject is clear and definite. St. 1903, c. 437, § 7, as amended by St. 1906, c. 286, provides as follows: —

Three or more persons may associate themselves by a written agreement of association with the intention of forming a corporation under the general laws for any lawful purpose which is not excluded by the provision of section one except to buy and sell real estate.

Among the purposes of the proposed corporation is the purpose to buy and sell real estate, which is obviously not a purpose for which incorporation is permitted by the statute.

In my opinion, therefore, you are quite correct in your ruling to the effect that you had no authority to approve of the incorporation proposed for the purposes described.

Very truly yours,

DANA MALONE, *Attorney-General*.

*Boards of Health — Causes of Sickness — Contagious Diseases —
Right to enter Schools — Inspectors of Health.*

A local board of health may, under its general authority conferred by R. L., c. 75, if in fact a contagious disease as a cause of sickness is found in a school, or if such board has reasonable and proper grounds for believing that a contagious disease may be found therein, enter such school and make all necessary examinations in the premises, and, if pupils suffering from contagious diseases dangerous to the public health are found, may remove such pupils to a hospital or quarantine station, but, in the absence of any reasonable grounds for believing that contagious disease existed in a school, such board or its agents would have no authority to enter therein for the purpose of making an examination of the physical condition of the pupils in attendance.

State inspectors of health, acting under their general powers as defined in St. 1907, c. 537, § 3, providing that such inspectors "shall gather all information possible concerning the prevalence of tuberculosis and other diseases dangerous to the public health within his district," would not be authorized to enter a school or hospital for the purpose of making a physical examination of individual pupils or patients.

JAN. 22, 1909.

WILLIAM C. HANSON, M.D., *Acting Secretary, State Board of Health*.

DEAR SIR:— You require my opinion upon the question "whether a local board of health, or its agent, acting under its general powers in investigating causes of sickness within its town and removing or preventing the same, has authority to enter public schools for the purpose of detecting causes of sickness, and, in case of discovery of infection in a pupil, to exclude such pupil from the school, and to make such further quarantine regulations as it may in case of disease in a house for the protection of the public."

I assume that your inquiry is directed to the exercise by local boards of health of the general powers conferred upon such

boards, with respect to causes of sickness, by R. L., c. 75, § 65, which is as follows:—

The board of health shall examine into all nuisances, sources of filth and causes of sickness within its town, or on board of vessels within the harbor of such town, which may in its opinion be injurious to the public health, shall destroy, remove or prevent the same as the case may require and shall make regulations for the public health and safety relative thereto and relative to articles which are capable of containing or conveying infection or contagion or of creating sickness which are brought into or conveyed from its town, or into or from any vessel. Whoever violates any such regulation shall forfeit not more than one hundred dollars.

and that your inquiry is further limited to the authority of a local board of health, where contagious diseases have been found actually to exist, to enter a school and discover whether or not such disease is actually present among the pupils attending such school. If it be further assumed that entries into such school for purposes involving an examination of the physical condition of the scholars therein are based upon reasonable grounds for believing that cases of sickness, which are in fact and effect causes of sickness, exist in such school, I am of opinion that local boards of health have the necessary power in the premises. Where sources of sickness actually exist, the powers of local boards of health are broad and comprehensive. See *Belmont v. New England Brick Co.*, 190 Mass. 442; *Stone v. Heath*, 179 Mass. 385. And such powers are not weakened where the causes of sickness are cases of contagious disease so numerous as to form an epidemic. See *Oliver v. Gale*, 182 Mass. 39, 40. Chapter 75 of the Revised Laws itself contains provisions for dealing with diseases dangerous to the public health, and gives to a local board of health the power to remove or to quarantine a person suffering from a disease of that character. See sections 42, 43, 44 and 45.

It follows, therefore, that if in fact contagious disease as a cause of sickness is found in a school, or if a local board of health has reasonable and proper grounds for believing that such contagious disease may be found therein, such board has authority to enter such school and to make all necessary examinations in the premises, and if pupils suffering from contagious diseases dangerous to the public health are found therein, to remove them to a hospital or quarantine station, in accordance with the pro-

visions of section 42 above referred to. Upon the other hand, however, I am of opinion that a local board of health has no greater powers with respect to investigating generally the state of health of the pupils in a school than such board would have with respect to any other individual; and that, in the absence of any reasonable ground to believe that contagious disease as a cause of sickness exists in any school, such board of health, or its agents, would have no authority to enter upon the premises for the purpose of making an examination of the physical condition of the pupils in attendance at such school.

Your communication further inquires whether State inspectors of health, acting under their general powers as defined in St. 1907, c. 537, § 3, which provides that each State inspector of health "shall gather all information possible concerning the prevalence of tuberculosis and other diseases dangerous to the public health within his district," have authority to enter school-houses and hospitals for the purpose of obtaining such information. The State inspectors of health are appointed under the provisions of St. 1907, c. 537, which provides in section 3 that: —

Every state inspector of health shall inform himself respecting the sanitary condition of his district and concerning all influences dangerous to the public health or threatening to affect the same; he shall gather all information possible concerning the prevalence of tuberculosis and other diseases dangerous to the public health within his district, shall disseminate knowledge as to the best methods of preventing the spread of such diseases, and shall take such steps as, after consultation with the state board of health and the local state authorities, shall be deemed advisable for their eradication; he shall inform himself concerning the health of all minors employed in factories within his district, and, whenever he may deem it advisable or necessary, he shall call the ill health or physical unfitness of any minor to the attention of his or her parents or employers and of the state board of health.

You do not, in this question, state the character of the information of which the health inspector is assumed to be in search. If such inspector desires to enter a school or hospital for the purpose of making a physical examination of individual pupils or patients, I am of opinion that the statute above quoted would not authorize him so to do. He has, however, the same right to enter a hospital or school that is possessed by any other individual in search of information, independent of statute. If the statute above quoted confers upon such inspector any right

of entry into hospitals or schools, such right or authority must be found in the first clause of section 3, and must be for the purpose of enabling the inspector to inform himself concerning the sanitary conditions of his district, which conceivably might include the sanitary condition or method of construction of either a hospital or a school, and such other information of like nature as might be deemed necessary or important. Upon the other hand, if the information which he seeks is to be gained by an examination of persons or of records of cases in the custody of a hospital or school, or other similar information, I am of opinion that the statute does not contemplate the acquisition thereof as a matter of right, and does not confer authority upon the inspector to enter either a hospital or a school for any such purpose.

Very truly yours,

DANA MALONE, *Attorney-General*.

Boston & Maine Railroad — Extension of Line — Consolidation with other Corporations — Liability to Forfeiture of Charter.

The ownership and control of the Portsmouth Street Railway and the purchase of the Eastern Railroad Company, both corporations of the State of New Hampshire, by the Boston & Maine Railroad, were duly authorized by the Legislature of this Commonwealth, and such acquisition and control do not render the charter of the Boston & Maine Railroad liable to forfeiture under the provision of St. 1906, c. 463, part II., § 47, that "if a railroad corporation owning a railroad in this commonwealth and consolidated with a corporation owning a railroad in another state . . . without authority of the general court, . . . extends its line of railroad, or consolidates with any other corporation, . . . the charter and franchise of such corporation shall be subject to forfeiture."

The acquisition and control of the Concord Street Railway and the extension of its line from Concord to Manchester, by the Concord & Montreal Railroad Company, was an acquisition and extension of a New Hampshire corporation of its own line, under proper authority from the State of New Hampshire, and such acquisition and extension do not render liable to forfeiture under the provision of law above cited the charter of the Boston & Maine Railroad, which operates the Concord & Montreal Railroad under a lease authorized by the Legislature of this Commonwealth.

FEB. 16, 1909.

HON. ALLEN T. TREADWAY, *President of the Senate*.

SIR: — On January 26 an order of the tenor following was adopted by the Honorable Senate: —

Ordered, That the Attorney-General be requested to inform the Senate whether in his opinion the Boston & Maine Railroad Company, or any other railroad corporation owning a railroad in the Commonwealth and consolidated with a railroad in another State, has subjected itself to the forfeiture of its charter and franchise by reason of the provision of the general railroad and railway law contained in chapter four hundred and ninety-three of the statutes of nineteen hundred and six which forbids such a corporation to extend its line of railroad without the authority of the General Court, or by reason of any other provision of section forty-seven of part two of said chapter.

I have the honor to acknowledge the receipt of the foregoing order, and to reply thereto as follows:—

I assume that the Honorable Senate, by reference to “chapter four hundred and ninety-three of the statutes of nineteen hundred and six,” intended to designate chapter 463 of the Acts of said year, which is entitled “An Act relative to railroad corporations and street railway companies,” and to require my opinion upon the effect of section 47 of part II. of said chapter with reference to the present status of the Boston & Maine Railroad and of any other railroad corporation owning a railroad within the Commonwealth and consolidated with a railroad in another State.

The section referred to, St. 1906, c. 463, part II., § 47, provides that:—

If a railroad corporation owning a railroad in this commonwealth and consolidated with a corporation owning a railroad in another state increases its capital stock, or the capital stock of such consolidated corporation, except as authorized by this act, without authority of the general court, or without such authority extends its line of railroad, or consolidates with any other corporation, or makes a stock dividend, the charter and franchise of such corporation shall be subject to forfeiture.

No evidence was transmitted to me by the Honorable Senate, or is officially before me, with respect to any specific act or acts of the Boston & Maine Railroad, or of any other consolidated corporation operating a railroad within the Commonwealth, except the New York, New Haven & Hartford Railroad Company, upon the legal status of which, with respect to certain provisions of the section above quoted, I have already expressed an opinion, which is before the Honorable Senate in my annual report; and

I am aware of no provision of law which would require or even authorize the Attorney-General officially to ascertain or determine the facts material and necessary to a consideration of the present inquiry, in order to perform intelligently the duty imposed upon him by the provisions of R. L., c. 7, § 7, to “give his opinion upon questions of law submitted to him by the governor and council or by either branch of the general court.”

I am informed, however, that, although the question in the form submitted involves an investigation of fact with respect to the history of the several consolidated railroad corporations which operate railroads within the Commonwealth, which it is beyond the power of the Attorney-General to make, the Honorable Senate had particularly in view certain definite and specific acts of the Boston & Maine Railroad, upon the legality of which, with respect to the provisions of the statute above quoted, my opinion is desired, viz., the acquisition or control of the Concord Street Railway and the extension of its road to Manchester, the ownership and control of the Portsmouth Street Railway and the purchase of the Eastern Railroad Company.

With respect to these transactions the material facts are matters of record, and are before me. The Concord Street Railway is directly owned and operated by the Concord & Montreal Railroad Company, a corporation of the State of New Hampshire, which has extended the line of such street railway to the city of Manchester. Both the original purchase and the subsequent extension were effected under and by virtue of the provisions of the general laws of the State of New Hampshire, which permit a railroad corporation to construct and operate its lines by electricity in or upon the public highways. The sections above referred to are as follows (St. 1895, c. 27, §§ 22 and 23): —

SECTION 22. Every railroad corporation established under the laws of this state, and operating railroads therein with steam for a motive power, are hereby authorized to operate their railroads, or any part thereof, by electricity; and for the purpose of making the necessary changes from steam to electricity as motive power, every such railroad corporation may, with the consent of the railroad commissioners, and subject to the provisions of sections seventeen and eighteen of this act, issue such an additional amount of capital stock as may be necessary to defray the expenses of making such change in motive power and equipment.

SECTION 23. If any existing steam railroad shall build extensions, branches, or additions to its lines, to be operated by electricity as the

motive power, such steam railroad shall have the same right to build and operate such extensions, branches, and additions in the public highways, and be subject to all the duties, liabilities, and restrictions as to that part of said extensions, branches, and additions operated by electricity in public highways, as by the provisions of this act are conferred and imposed upon street railways in their use of public highways.

See St. (N. H.) 1903, c. 102.

The connection of the Boston & Maine Railroad with these transactions arises from the fact that it operates the Concord & Montreal Railroad Company under a lease dated June 29, 1895, and duly authorized by the Legislatures of Massachusetts and of New Hampshire, in New Hampshire by chapter 5 of the Acts of the year 1889, and in Massachusetts by St. 1893, c. 263. See St. (N. H.) 1893, c. 100; St. (N. H.) 1889, c. 146.

It appears, therefore, that the acquisition of a street railway line in Concord and the extension of such line from Concord to Manchester by the Concord & Montreal Railroad Company was an acquisition and extension by a New Hampshire corporation of its own line, duly authorized thereto by the laws of that State.

The Portsmouth Street Railway Company was constructed and is operated as a part of the Dover & Portsmouth Railroad Company, under authority of chapter 27 of the Acts of the year 1895, of New Hampshire, the general law of the State of New Hampshire, which, as before stated, permits the operation by steam roads of extensions, branches or additions to its lines operated by electricity in the public highways (see sections 22 and 23 of chapter 102 of the statutes of New Hampshire for the year 1903); and such street railway formed a part of the line of the Dover & Portsmouth Railroad Company on Jan. 1, 1900, when such company was acquired by purchase by the Boston & Maine Railroad. This acquisition was effected under the express authority of the State of New Hampshire, given in St. 1889, c. 5, § 10, which authorized the purchase of the road, franchises and property of the Eastern Railroad Company, the Eastern Railroad in New Hampshire, the Portsmouth, Great Falls & Conway Railroad, the Portsmouth & Dover Railroad, and certain other railroads therein named. The Massachusetts authority for the purchase of the Portsmouth & Dover Railroad appears to have been conferred by St. 1891, c. 308, which in section 1 provided that:—

The Boston and Maine Railroad is hereby authorized to acquire by purchase, the road, franchises and property of any railroad corporation whose road is now operated by it under lease, contract or through ownership of stock, and whether said road belongs to a corporation organized under the laws of this Commonwealth or organized under the laws of the state of Maine, the state of New Hampshire, or the state of Vermont.

Prior to the passage of this statute the relation of the Boston & Maine Railroad to the Portsmouth & Dover Railroad Company had been that of lessor to lessee. It therefore appears that the street railway in question forms a part of a railroad corporation whose property, rights and franchises are owned by the Boston & Maine Railroad; that prior to such ownership such extensions as may have been made of the lines of the Portsmouth Street Railway were extensions of the line of the Portsmouth & Dover Railroad Company; and that subsequent to such ownership there have been, as I am informed, no extensions thereof.

The acquisition of the Eastern Railroad Company, as has been stated, was authorized in New Hampshire by St. 1889, c. 5, which in section 10 authorized the Boston & Maine Railroad to acquire by purchase the road, franchises and property of the Eastern Railroad Company, and thereafter to acquire by purchase the roads, franchises and property of the Eastern Railroad of New Hampshire, the Portsmouth, Great Falls & Conway Railroad, and certain other railroads therein specified. In section 12 the Boston & Maine Railroad was further authorized "to acquire by purchase the road, franchises and property of any railroad corporation incorporated under the laws of either the state of Massachusetts, Vermont or Maine whose road is now leased to or operated by said Boston & Maine Railroad . . .", — a general provision identical with that contained in the Massachusetts statute of 1891, chapter 308, which has already been quoted. In Massachusetts a like permission was granted to the Boston & Maine Railroad by St. 1888, c. 250, which in section 1 provided for the acquisition of the Eastern Railroad Company, with authority subsequently to acquire by purchase the road, franchises and property of the Eastern Railroad Company of New Hampshire and of the Portsmouth, Great Falls & Conway Railroad (see St. 1890, c. 195). In accordance with the authority conferred by these statutes of Massachusetts and New Hampshire, respectively, the Boston & Maine Railroad acquired by purchase the road, franchises and property of the Eastern Railroad Com-

pany on May 9, 1890, the Eastern Railroad in New Hampshire on June 15, 1899, and the Portsmouth, Great Falls & Conway Railroad on May 9, 1890.

From these facts it is clear that the Boston & Maine Railroad has not in the specific instances discussed consolidated with any other railroad within the State of New Hampshire, and has not within that State extended its own line contrary to the prohibition of St. 1906, c. 463, part II., § 47. It must follow, therefore, that if by reason of any of these transactions the charter of the Boston & Maine Railroad has become liable to forfeiture under the provision of law already referred to, it has become liable thereto by reason of the extension of the line of the Concord & Montreal Railroad Company, a New Hampshire corporation leased by the Boston & Maine Railroad, from Concord to Manchester in the State of New Hampshire, — an extension which was duly authorized by the laws of New Hampshire. Upon this point I am constrained to say to the Honorable Senate that in my opinion the provisions of section 47 cannot be extended to include, even by implication, an extension of the lines of a New Hampshire corporation so authorized and effected. Even if the extension under consideration were of the lines of the Boston & Maine Railroad itself, the scope and purpose of the provision in section 47, with respect to extensions of the lines of railroads beyond the limits of the Commonwealth, would not be wholly free from doubt. In the case of *Attorney-General ex rel v. New York, New Haven & Hartford R.R. Co.*, 198 Mass. 413, the court, in discussing a consolidated corporation similar to the Boston & Maine Railroad, and the mutual concessions by the several States by which it was created, said (page 422): —

How far, by reason of the peculiar nature of the corporation, or by force of express provisions in the statutes, has Massachusetts given up its right of control of this corporation, or relieved it of the application of our general laws, and how far has it retained such control? As creating a corporation to build and operate a railroad in two different States, and by the language quoted from St. 1844, c. 28, § 2, the Legislature recognized the fact that the corporation might have certain franchises, rights, powers, privileges and property granted or acquired under the laws of only one of the two States. As to such rights and powers as pertain only to local matters, like the location of the railroad, the possession and management of real estate, the crossing of highways and other railroads, the State in which they were to be exercised would have exclusive jurisdiction. This fact is enough to show the reason for using the lan-

guage relied on by the defendant. In regard to all such matters, the action of only one State would be appropriate and sufficient. How far this implied authority to grant powers and franchises without the co-operation of the sister State should be held to extend, it is unnecessary in this case to decide. Whether it should go so far as to include the acquisition of other railroads within the State where the power is granted, or the location and construction of new lines and extensions there, and an increase of the capital stock for such purposes, is a question upon which it is not necessary to express an opinion.

See 1 Op. Atty.-Gen., 118, 137.

It further appears that all issues of stock and bonds of the Boston & Maine Railroad have been made in conformity to the laws of the Commonwealth, and have been approved by the Board of Railroad Commissioners.

This being so, I have to advise the Honorable Senate that such facts as I now have before me do not disclose any acts of the Boston & Maine Railroad, or, with the exception hereinbefore stated, of any other consolidated corporation which operates a railroad within the Commonwealth, which would render liable to forfeiture the charters of such corporations under the provisions of section 47 of part II. of chapter 463 of the Acts of 1906.

Very truly yours,

DANA MALONE, *Attorney-General*.

Registration of Hunters — Citizen — Residence on Land used exclusively for Agricultural Purposes.

Under the provisions of St. 1908, c. 484, § 3, which exempts, from the requirement prescribed by the statute of a certificate of registration, citizens who are *bona fide* residents on land owned or leased by them, and on which they are actually domiciled, such land being used exclusively for agricultural purposes, a person who is resident in a city or town and not upon a farm, but who is the owner of a wood lot used for growing wood, is not exempt from registration. A farmer, however, who is actually resident upon land used exclusively for agricultural purposes, may hunt without registration in a wood lot which is a part of his farm.

FEB. 26, 1909.

HON. GEORGE W. FIELD, *Chairman, Commissioners on Fisheries and Game*.

DEAR SIR:— In a letter of present date you have requested my opinion upon the construction to be given to section 3 of chapter 484 of the Acts of 1908, requiring citizens of the United

States resident in Massachusetts, who desire to hunt in Massachusetts, to be registered and to pay a registration fee. The section referred to is as follows:—

Every citizen of the United States who is a bona fide resident of this state shall pay for such certificate a fee of one dollar: *provided, however,* that this act shall not apply to any such citizen who is a bona fide resident on land owned or leased by him and on which he is actually domiciled, which land is used exclusively for agricultural purposes, and not for club or shooting purposes.

Your inquiries, as I understand them, are: first, whether a person who lives in a city or town and not upon a farm, but is the owner of a wood lot used for growing wood, may hunt in that wood lot without registration; and, second, whether a person who does live upon a farm and carries on agriculture as a vocation, and is the owner of a wood lot used for growing wood, may hunt in that wood lot without registration.

In my opinion, the first question is to be answered in the negative. The clear intent of the proviso quoted is to exempt the farmer from restrictions upon his freedom to hunt within the limits of his own farm. The resident of a town or city who is not a farmer, but owns a wood lot, is not actually domiciled and resident on land used exclusively for agricultural purposes. He is therefore within neither the intent nor the terms of the statute, and is clearly not exempt from registration.

In reply to the second question, my opinion is that a farmer who is actually domiciled and resident upon land used exclusively for agricultural purposes may hunt without registration in a wood lot which is part of his farm. All the land embraced in the farm which he operates as a farm, whether it is tillage, pasture or woodland, is to be considered as land used for agricultural purposes. Such wood lot, while it need not be actually contiguous to the rest of the farm, must, in my opinion, be so nearly adjacent as to be considered as in fact a part of the farm upon which the farmer lives, and to be so used.

Very truly yours,

DANA MALONE, *Attorney-General.*

Pauper Law — Insane Person — Removal from the Commonwealth — Settlement.

The provision of R. L., c. 80, § 6, that "a person who is absent from the commonwealth for ten consecutive years shall lose his settlement," is applicable to an insane person who was removed to an asylum in another State and there maintained for more than ten consecutive years.

MARCH 5, 1909.

OWEN COPP, M.D., *Executive Officer, State Board of Insanity.*

DEAR SIR: — In a letter of recent date you have requested my opinion upon the question arising upon the following facts: a woman fifty years of age had an undoubted settlement in Massachusetts, when, in 1896, she was taken to Mount Hope Asylum in Baltimore, Md., where she has remained continuously since that time supported as a private patient. Her relatives now desire to have her returned to Massachusetts and committed to an insane hospital of this Commonwealth.

The question upon which you have asked my opinion is, whether the woman's settlement in Massachusetts has been lost under the provision of the last clause of R. L., c. 80, § 6, that —

A person who is absent from the commonwealth for ten consecutive years shall lose his settlement.

The clause of the statute quoted, which has been held to be prospective in operation, was enacted in 1898, and has, therefore, been in effect during more than ten years of the patient's absence.

In my opinion, the statute operates upon the settlements of the sane and insane with the same effect, and whether a settlement has been lost under its provisions depends not upon the mental condition of the person in question, but solely upon her actual residence during the ten years under consideration.

The patient referred to has, therefore, in my opinion, lost the settlement which she had in Massachusetts in 1896.

Very truly yours,

DANA MALONE, *Attorney-General.*

Receptacle for Proprietary or Patent Medicine or Food Preparation — Label — Statement of Contents — Alcohol.

Where a proprietary or patent medicine or food preparation containing alcohol is put up in a glass bottle enclosed in a pasteboard wrapper, the provisions of St. 1906, c. 386, § 1, as amended by St. 1907, c. 259, § 1, requiring that "upon every package, bottle or other receptacle holding any proprietary or patent medicine or any proprietary or patent food preparation which contains alcohol . . . shall be marked or inscribed a statement on the label of the quantity or proportion of each of said substances contained therein," are complied with if a proper statement is inscribed upon the pasteboard wrapper, so long as such bottle is contained therein. If, however, the glass bottle is removed from such wrapper and separately sold or offered for sale, the statutes above cited would require a statement of the quantity or proportion of alcohol contained in such bottle to be inscribed upon the bottle itself.

MARCH 26, 1909.

MARK W. RICHARDSON. M.D., *Secretary, State Board of Health.*

DEAR SIR:— You have submitted to me an inquiry as to whether, in the case of a proprietary or patent food preparation containing alcohol, which is put up in a glass bottle enclosed in a pasteboard wrapper, the requirements of St. 1906, c. 386, § 1, as amended by St. 1907, c. 259, § 1, are complied with, if a statement of the quantity or proportion of alcohol contained therein is properly inscribed upon the pasteboard wrapper; that is, whether such statement must also be inscribed upon the glass bottle.

St. 1906, c. 386, § 1, as amended by St. 1907, c. 259, § 1, provides in part that:—

Upon every package, bottle or other receptacle holding any proprietary or patent medicine, or any proprietary or patent food preparation, which contains alcohol, morphine, codeine, opium, heroin, chloroform, cannabis indica, chloral hydrate, or acetanilid, or any derivative or preparation of any such substances, shall be marked or inscribed a statement on the label of the quantity or proportion of each of said substances contained therein. . . . The provisions of section nineteen of chapter seventy-five of the Revised Laws, so far as they are consistent herewith, shall apply to the manner and form in which such statements shall be marked or inscribed.

Section 6 of this statute imposes a penalty upon “whoever manufactures, sells or offers for sale any . . . food preparation in violation of the provisions of this act . . .”

R. L., c. 75, § 19, provides in part that “the required label shall be firmly attached to or printed on the exterior of the said article, on the top or side thereof and in plain sight.”

In my opinion, the requirements of these statutes are complied with so long as the glass bottle is within the pasteboard wrapper, if a proper statement is inscribed upon the pasteboard wrapper. The required label is then “on the exterior of the package or envelope.” If, however, the glass bottle is removed from the pasteboard wrapper and in this condition sold or offered for sale, these statutes are not complied with unless the statement be properly marked or inscribed upon the glass bottle itself.

Very truly yours,

DANA MALONE, *Attorney-General*.

Animals — Slaughter or Killing — Healthy Condition — Meat from Carcasses of Cattle infected with Tuberculosis — Sale.

St. 1908, c. 329, providing in section 1 that “the sale, offer or exposure for sale, or delivery for use as food, of the carcass . . . of any animal which has come to its death in any manner or by any means otherwise than by slaughter or killing while in a healthy condition . . . shall be punished by a fine of not more than two hundred dollars or by imprisonment for not more than six months,” does not permit meat derived from the carcasses of cattle infected to any degree with tuberculosis or any other disease to be sold as food within this Commonwealth.

MARCH 25, 1909.

HON. JOSEPH WALKER, *Speaker of the House of Representatives*.

SIR:—I have the honor to acknowledge the receipt of an order adopted by the Honorable House of Representatives on March 16, last, requiring the opinion of the Attorney-General “as to whether the laws and statutes of this Commonwealth permit cattle which are infected to any degree with tuberculosis to be killed and sold as food in this Commonwealth.”

I am aware of no provision of law which forbids the killing of cattle which are infected with tuberculosis; on the contrary, the killing of cattle so infected is in certain cases expressly re-

quired (see R. L., c. 90, §§ 4, 6), and I therefore assume that the Honorable House of Representatives in substance requires my opinion upon the question whether or not the laws of the Commonwealth permit the sale of food products in any form derived from the carcasses of cattle which are found to have been to any degree infected with tuberculosis. Upon that assumption I reply as follows:—

The general supervision and inspection of slaughtered animals and of all meat and other food products derived therefrom is vested in boards of health of cities and towns. R. L., c. 56, § 70, provides in part that:—

Boards of health of cities and towns may inspect the carcasses of all slaughtered animals and all meat, fish, vegetables, produce, fruit or provisions of any kind found in their cities or towns, and for such purpose may enter any building, enclosure or other place in which such carcasses or articles are stored, kept or exposed for sale. If, on such inspection, it is found that such carcasses or articles are tainted, diseased, corrupted, decayed, unwholesome or, from any cause, unfit for food, the board of health shall seize the same and cause it or them to be destroyed forthwith or disposed of otherwise than for food.

See R. L., c. 56, § 73.

By section 99 of chapter 75 of the Revised Laws it is provided that the proprietor of every slaughter house, canning, salting, smoking or rendering establishment, and of every establishment used for the manufacture of sausages or chopped meat of any kind, who is engaged in the slaughter of neat cattle, sheep or swine, the meat or product of which is to be sold or used for food, shall be annually licensed by the mayor and aldermen of the city, the selectmen of the town, or, in towns having a population of more than five thousand, by the board of health, if there be any.

Section 101 provides that:—

A licensee under the provisions of the preceding section shall not slaughter any such animals, or cause them to be slaughtered at such slaughter house or establishment, on any days other than those specified in the application for such license, except in the presence of a member of the board of health or of an inspector appointed therefor by said board; but he may at any time change the days for slaughtering such animals, by giving at least seven days' written

notice thereof to the board or officer authorized to issue licenses, who shall immediately give written notice of such change to such inspector of such city or town.

Section 102 provides that:—

Such inspector as has been appointed by the board of health shall be present at all licensed slaughter houses or establishments upon the days designated for slaughter by the licensee, as provided in the preceding section, and there carefully examine the carcasses of all animals at the time of slaughter. Such inspection shall be made in such manner and under such rules and regulations as the board of cattle commissioners may determine and direct. If, in the opinion of an inspector, any carcass, or any meat or product thereof is diseased, corrupted, unwholesome or unfit for food, he shall seize it and cause it to be destroyed, as provided in section seventy of chapter fifty-six.

Section 103 provides that in a slaughtering establishment wherein inspection and branding is not carried on under the rules and regulations for the inspection of live stock and other products, established by the United States department of agriculture, the carcasses of animals slaughtered shall at the time of slaughter, if not condemned, be stamped or branded by the inspector thereof in like manner as those inspected by the United States Bureau of Animal Industry for interstate trade.

By section 104 a penalty is provided for the sale of unstamped carcasses, which shall be deemed unfit for food. See St. 1903, c. 220; St. 1908, c. 329.

R. L., c. 90 (originally St. 1894, c. 491), dealt with the contagious diseases of domestic animals, and in general authorized the Board of Cattle Commissioners, established by its provisions, from time to time to make orders and regulations relative to the prevention, suppression and extirpation of contagious diseases of domestic animals, and relative to the inspection, examination, quarantine, care and treatment or destruction of such animals which are affected with, or have been exposed to, such diseases. Section 7 is as follows:—

The board may make regulations for the inspection of meat, which shall conform to the regulations of the United States bureau of animal industry for the inspection of meat for export and for interstate commerce.

By St. 1902, c. 116, the Board of Cattle Commissioners was abolished, and a Bureau of the State Board of Agriculture, to be known as the Cattle Bureau, was created. In section 3 it was provided that the Governor should annually appoint a Chief of the Cattle Bureau, who should have the powers and perform the duties heretofore imposed and conferred upon the Board of Cattle Commissioners, with the additional proviso that no orders or regulations made by him under authority of sections 4 and 7 of chapter 90 of the Revised Laws should take effect until approved by the Governor and Council.

R. L., c. 90, § 12, provided for the appointment in cities, except Boston, and in all towns, of one or more inspectors of animals. By section 13 authority was conferred upon the Cattle Commissioners, whose powers are now vested in the Chief of the Cattle Bureau, to appoint such inspector or inspectors in any city or town which failed to comply with the provisions of section 12, above cited. Sections 14 and 15 deal with the duties of such inspectors. Section 16 is as follows:—

An inspector shall comply with and enforce all orders and regulations which may be directed to him by the board of cattle commissioners or by any of its members. If he refuses or neglects so to do, he shall be punished by a fine of not more than five hundred dollars.

The effect of the statutes above cited is to provide that the inspection of slaughter houses, and of the carcasses of cattle slaughtered therein and the products derived therefrom, so far as such inspection relates to food products, is within the jurisdiction of the local boards of health. See R. L., c. 15, §§ 100-108; c. 56, §§ 70-76. It is also apparent from such statutes that the Cattle Bureau of the State Board of Agriculture is vested with authority to examine and inspect living animals and the carcasses of animals which may be killed as a result of such inspection, in order to ascertain whether or not such animals were affected with any contagious or infectious disease. See R. L., c. 90, §§ 12-34. It is to be observed, however, that the inspection conducted by the Cattle Bureau does not include an investigation of the food products derived from cattle, such inspection being within the jurisdiction of local boards of health, but is limited to an inspection of living cattle and a post-mortem examination of cattle which have been killed for the reason

that they appeared to be affected with some contagious disease enumerated in R. L., c. 90, § 28.

The inspection of meat within this Commonwealth is guided by certain rules and regulations prepared by the Chief of the Cattle Bureau and submitted for approval to the Governor and Council, under authority of R. L., c. 90, § 7, as amended by St. 1902, c. 116, § 3, which rules and regulations, in accordance with the direction contained in that section, are in conformity with the regulations established by the United States Bureau of Animal Industry for the inspection of meat for export and for interstate commerce. The rules and regulations of the Federal Bureau, promulgated by authority of an act of Congress, approved June 30, 1906 (34 St. 674), provide in section 13 as follows:—

PARAGRAPH 1. The following principles are declared for guidance in passing on carcasses affected with tuberculosis:—

Principle A.—The fundamental thought is that meat should not be used for food if it contains tubercle bacilli, if there is a reasonable possibility that it may contain tubercle bacilli, or if it is impregnated with toxic substances of tuberculosis or associated septic infections.

Principle B.—On the other hand, if the lesions are localized and not numerous, if there is no evidence of distribution of tubercle bacilli through the blood, or by other means, to the muscles or to parts that may be eaten with the muscles, and if the animal is well nourished and in good condition, there is no proof, or even reason to suspect, that the flesh is unwholesome. . . .

Principle D.—By localized tuberculosis is understood tuberculosis limited to a single or several parts or organs of the body without evidence of recent invasion of numerous bacilli into the systemic circulation.

PARAGRAPH 2. The following rules shall govern the disposal of tuberculosis meat:—

Rule A.—The entire carcass shall be condemned—

(a) When it was observed before the animal was killed that it was suffering with fever.

(b) When there is a tuberculous or other cachexia, as shown by anemia and emaciation.

(c) When the lesions of tuberculosis are generalized, as shown by their presence not only at the usual seats of primary infection, but also in parts of the carcass or the organs that may be reached by the bacilli of tuberculosis only when they are carried in the systemic circulation. Tuberculosis lesions in any two of the following-mentioned organs are to be accepted as evidence of generalization when they occur in addition to local tuberculous lesions in the di-

gestive or respiratory tracts, including the lymphatic glands connected therewith: spleen, kidney, uterus, udder, ovary, testicle, adrenal gland, brain, or spinal cord or their membranes. Numerous uniformly distributed tubercles throughout both lungs also afford evidence of generalization.

(d) When the lesions of tuberculosis are found in the muscles or intermuscular tissue or bones or joints, or in the body lymphatic glands as a result of draining the muscles, bones or joints.

(e) When the lesions are extensive in one or both body cavities.

(f) When the lesions are multiple, acute, and actively progressive. (Evidence of active progress consists in signs of acute inflammation about the lesions, or liquefaction necrosis, or the presence of young tubercles.)

Rule B.—An organ or a part of a carcass shall be condemned —

(a) When it contains lesions of tuberculosis.

(b) When the lesion is immediately adjacent to the flesh, as in the case of tuberculosis of the parietal pleura or peritoneum, not only the membrane or part affected but also the adjacent thoracic or abdominal wall is to be condemned.

(c) When it has been contaminated by tuberculous material, through contact with the floor, a soiled knife, or otherwise.

(d) All heads showing lesions of tuberculosis shall be condemned.

(e) An organ shall be condemned when the corresponding lymphatic gland is tuberculous.

Rule C.—The carcass, if the tuberculous lesions are limited to a single or several parts or organs of the body (except as noted in Rule A), without evidence of recent invasion of tubercle bacilli into the systemic circulation, shall be passed after the parts containing the localized lesions are removed and condemned in accordance with Rule B.

Rule D.—Carcasses which reveal lesions more numerous than those described for carcasses to be passed (Rule C), but not so severe as the lesions described for carcasses to be condemned (Rule A), may be rendered into lard or tallow if the distribution of the lesions is such that all parts containing tuberculous lesions can be removed. Such carcasses shall be cooked by steam at a temperature not lower than 220 degrees Fahrenheit for not less than four hours.

Acting under authority of R. L., c. 90, § 7, the Chief of the Cattle Bureau established certain regulations, approved by the Governor and Council in accordance with the terms of St. 1902, c. 116, § 3, and thereby having the force of law, which are in substantial accord with the rules and regulations of the Federal Bureau of Animal Industry.

It is clear, therefore, that the statutes and the rules and regu-

lations of the Cattle Bureau, which conform to the regulations of the United States Bureau of Animal Industry, did permit cattle which were infected only to the extent of showing lesions which were localized and not numerous, where there was no evidence of the distribution of tubercle bacilli through the blood, or by other means, to the muscles or to parts that might be eaten with the muscles, to be killed if well nourished and in good condition, and the meat derived from the carcasses of such cattle to be sold as food, under proper inspection, within the Commonwealth, since under such conditions there is no proof, or even reason to suspect, that such meat is unwholesome; but such statutes and regulations did not permit the sale of any meat which was infected with tuberculosis.

Upon April 30, 1908, chapter 329 of the Acts of 1908 became a law. This act provided in section 1 as follows:—

The sale, offer or exposure for sale, or delivery for use as food, of the carcass, or any part or product thereof, of any animal which has come to its death in any manner or by any means otherwise than by slaughter or killing while in a healthy condition, or which at the time of its death is unfit by reason of disease, exhaustion, abuse, neglect or otherwise for use as food, or of any calf weighing less than forty pounds when dressed, with head, feet, hide and entrails removed, is hereby declared to be unlawful and prohibited. Whoever sells or offers or exposes for sale or delivers or causes or authorizes to be sold, offered or exposed for sale or delivered for use as food any such carcass or any part or product thereof, shall be punished by fine of not more than two hundred dollars or by imprisonment for not more than six months.

Section 2 placed upon the State Board of Health and its inspectors, the State inspectors of health and all boards of health of cities and towns, and their inspectors, officers, agents and assistants, the duty of, and conferred upon them the necessary powers for, enforcing this statute.

Section 5 placed all slaughter houses under the supervision of the State Board of Health, and subject to inspection by the State inspectors of health.

Section 7 provided that “nothing in this act shall affect or impair the rights, powers or authority of any board or officer not herein mentioned.” This section obviously refers to the enforcement of the earlier provisions of the act, and does not affect or limit the application of such provisions.

Section 1 of chapter 329 of the Acts of 1908 appears in a draft of legislation accompanying a petition by the Massachusetts Society for the Prevention of Cruelty to Animals, which sets forth that such society represents "that there is need of further legislation for the prevention of cruelty to animals, especially to protect them against cruelty in transportation, and to protect the public against the sale or use for food, or other improper use, of the carcasses of animals which have died in consequence of cruelty, maltreatment or neglect or otherwise than by regular slaughter; and to provide further means and agencies for enforcing the laws in relation thereto by extending the powers of the State Board of Health or its officers or agents or of local health officers or otherwise." The act itself, however, is much broader and more drastic than the petition, and, by providing that the sale, offer or exposure for sale or delivery for use as food of the carcasses, or of any part or product thereof, of any animal which has come to its death in any manner or by any means otherwise than by slaughter or killing while in a healthy condition, in my opinion does in terms forbid the sale — although not the killing — of any animal infected to any degree with tuberculosis, notwithstanding that such infection is local, and that the meat derived from the carcass thereof is not in any way affected by such disease.

Replying specifically to the order of the Honorable House of Representatives, therefore, I am constrained to say that in my opinion the laws and statutes of this Commonwealth do not permit meat derived from the carcasses of cattle infected to any degree with tuberculosis, or with any other disease, to be sold as food within this Commonwealth.

I desire to point out, however, the obvious inconsistency which exists between St. 1908, c. 329, § 1, and other provisions of the laws of the Commonwealth and the provisions of the laws and rules and regulations of the Federal government in the premises.

Very truly yours,

DANA MALONE, *Attorney-General*.

The Soldiers' Home in Chelsea — Charitable Corporation — Purposes of Incorporation — Soldiers and Sailors.

The charitable corporation called the "Trustees of the Soldiers' Home in Massachusetts," created by the provisions of St. 1877, c. 218, for the purpose of establishing and maintaining in the city of Chelsea a

home "for deserving soldiers and sailors and such members of their families as said trustees may deem to be proper," may receive in such home or institution any deserving soldier or sailor, who has served in the organized military or naval forces either of the commonwealth or of the United States; and the transfer contemplated by St. 1908, c. 199, § 3, providing that "all real and personal estate held by said trustees shall revert to the commonwealth when the purpose for which the trustees were incorporated shall have been accomplished," may not be made upon failure to find inmates for the institution who have served in the late war of the rebellion.

APRIL 14, 1909.

Hon. ALBION F. BEMIS, *Chairman, Committee on Finance of the Executive Council.*

DEAR SIR: — I have your letter of April 8, in which you inquire, on behalf of the committee on finance of the Executive Council, "in regard to the future transfer of the Chelsea Hospital by its board of trustees to the Commonwealth."

By the name "Chelsea Hospital" you doubtless intend to designate the home for worthy soldiers and sailors maintained in the city of Chelsea by the "Trustees of the Soldiers' Home in Massachusetts," a charitable corporation created by the provisions of St. 1877, c. 218, for the purpose of establishing and maintaining a home "for deserving soldiers and sailors and such members of their families as said trustees may deem to be proper." The Commonwealth has repeatedly appropriated money in aid of the institution so established. See Res. 1905, c. 50; 1906, c. 53; 1907, c. 972, etc. In addition to the annual appropriation so made by the Commonwealth, there have been from time to time other appropriations for the construction of additional buildings for the use of the institution. See Res. 1905, c. 77; St. 1906, c. 48; Res. 1907, c. 105, etc. In 1908 the charter of the corporation (St. 1877, c. 218) was amended by St. 1908, c. 199, which provided, among other things, for the representation among the trustees of the institution, three of whom are appointed by the Governor by and with the advice and consent of the Council, of the voluntary associations known as the "Massachusetts Division, Sons of Veterans, United States of America," and the "Department of Massachusetts, United Spanish War Veterans." In section 3 of this act there is a provision that "all real and personal estate held by said trustees shall revert to the commonwealth when the purpose for which the trustees were incorporated shall have been accomplished," — a

provision probably attached to the act for the reason that most of the property held or controlled by the corporation was donated or paid for from appropriations made by the Commonwealth.

Upon these facts I assume that in substance you desire to be advised whether or not "the purpose for which the trustees were incorporated" is to be deemed to have been accomplished when there may be no longer deserving soldiers or sailors who have served in and are veterans of the war of the rebellion. It is to be observed that the purposes of the institution, as expressed in St. 1877, c. 218, § 1, are not in any way limited to deserving soldiers or sailors who have served in any particular war, or, indeed, to soldiers who have served in any war; and in my opinion such purposes are sufficiently broad to include and apply to any deserving soldier or sailor who has served in the organized military or naval forces either of the Commonwealth or of the United States, and cannot fail so long as the United States or the Commonwealth may maintain a regular military or naval force of enlisted soldiers or sailors. It is therefore my opinion that the transfer contemplated by St. 1908, c. 199, § 3, may not be made upon failure to find inmates for the institution known as the "Soldiers' Home in Massachusetts" who have served in the late war of the rebellion, and that other deserving soldiers and sailors who are not veterans of that war may be eligible to become inmates thereof. In reaching this conclusion I do not deem it necessary to consider whether or not the provisions of the section above referred to are effective at any time to secure in the manner contemplated the transfer of the real and personal estate held by the trustees of such institution.

Very truly yours,

DANA MALONE, *Attorney-General*.

Insurance — Accident and Health Disability — Form of Policy — Insurance Commissioner — Approval — Exercise of Legislative Power by Ministerial Officer — Constitutional Law.

A proposed act, vesting in the Insurance Commissioner authority to approve the form of every policy of accident or health disability insurance issued in this Commonwealth, and constituting such approval a condition precedent to the issuance and delivery of such policy, without prescribing any standard form therefor or directing what, in substance, such policy shall contain, would be unconstitutional under the Constitution of Massachusetts, Article XXX. of the Bill of Rights, as a delegation of legislative power to a ministerial officer.

APRIL 21, 1909.

OSCAR C. HAMMARSTROM, Esq., *Clerk of the Committee on Insurance.*

DEAR SIR:— By your letter of April 5 you seek my opinion upon the constitutionality of a proposed act relative to accident, health and disability insurance, which contains the following provisions:—

SECTION 1. On and after January first, nineteen hundred and ten, no policy of accident or health disability insurance shall be issued or delivered in this commonwealth that does not provide for a period of grace in the payment of premiums of at least thirty days during which period the policy shall remain in force nor until a copy of the form thereof has been filed at least thirty days with the insurance commissioner, and has been approved by him.

SECTION 2. If the insurance commissioner refuses to approve the form of policy aforesaid, he shall notify the proper officer of said company, with a statement of the reasons of said commissioner for the refusal of his approval; and said company may, within a reasonable time after the receipt of such notification, petition the supreme court to review the said action of the insurance commissioner.

Insurance against bodily injury or death by accident and upon the health of individuals is authorized by St. 1907, c. 576, § 32, as amended by St. 1908, c. 248, which provides that:—

Ten or more persons residents of this commonwealth may form an insurance company for any one of the following purposes:—

.
Fifth, To insure any person against bodily injury or death by accident, or any person, firm or corporation against loss or damage on account of the bodily injury or death by accident of any person, or against damage caused by automobiles to property of another, for which loss or damage said person, firm or corporation is responsible, and to make insurance upon the health of individuals.

It is well established that the Legislature may prescribe a standard form of policy for any one or more of the kinds of insurance authorized under the section above quoted, or may enact substantive provisions for all policies (*New York Life Insurance Co. v. Hardison*, 199 Mass. 190; *Hewins v. London Assurance Corpn.*, 184 Mass. 177; *Quinn v. Fire Association*, 180 Mass. 560; *Boyden v. Massachusetts Masonic Life Assn.*, 167 Mass. 242; St. 1907, c. 576, §§ 60, 91 and 93), and may empower the Insurance Commissioner to pass upon and approve or disapprove both the form and substance of insurance policies submitted to him, in re-

gard to such standard form or to any other requirement of law, vesting in the court the authority to review such finding upon petition of any company aggrieved thereby. *Aetna Life Insurance Co. v. Hardison*, 199 Mass. 181; *Provident Savings, etc., Society v. Cutting*, 181 Mass. 261; St. 1907, c. 576, § 75.

It is to be observed, however, that the authority of the Insurance Commissioner to approve or disapprove the form or substance of a policy of insurance, in the cases above cited, rests upon some statutory declaration of the essentials which such policy shall contain, and that the function of the commissioner is to determine, as a ministerial officer and in the management of the details in the administration of the law, whether or not such policy conforms to the requirements of law, his determination being subject to judicial review. *New York Life Insurance Co. v. Hardison*, *supra*, p. 197.

With respect to the kinds of insurance here under consideration, to wit, accident, health and disability insurance, the Legislature has not established any standard form of policy, nor directed what in substance the contract shall contain; and in approving or disapproving any policy submitted to him under the provisions of section 1 of the proposed statute, the Insurance Commissioner must act upon his own unguided judgment, discretion and experience. In other words, the act in effect authorizes the Insurance Commissioner to establish such standard form or forms as he may deem applicable or proper in the premises, without in any particular indicating what shall be included therein. An authority so sweeping cannot be deemed to be the mere working out of details under a legislative act, or determination of facts upon which the application of a law has been made to depend, or discretion in its execution (see *Commonwealth v. Sisson*, 189 Mass. 247), but is rather an authority to make or change the law itself. In other jurisdictions, where no standard form or other requirement has been established for contracts of insurance, a power vesting in the Insurance Commissioner, or some other officer with like duties, to formulate and prescribe the nature of such contracts, has been held to be unconstitutional as a delegation of the legislative authority to a ministerial officer. *King v. Concordia Fire Insurance Co.*, 140 Mich. 258, 268; *O'Neil v. Insurance Co.*, 166 Pa. St. 77; *Anderson v. Assurance Co.*, 59 Minn. 182; *Phoenix Insurance Co. v. Perkins*, 19 So. Dak. 59; *Dowling v. Insurance Co.*, 92 Wis.

73; and I see no reason to doubt the application in this Commonwealth of the principles so established.

I am therefore of opinion that section 1 of the proposed act is unconstitutional, for the reason that it purports to delegate to and vest in a ministerial officer authority which may be constitutionally exercised only by the Legislature itself. Constitution of Massachusetts, Bill of Rights, Article XXX.

I may add that in my opinion section 2 of the proposed act is objectionable upon like grounds, since it purports to impose upon the Supreme Judicial Court duties which are ministerial and not judicial in their nature. *Case of Supervisors of Elections*, 114 Mass. 247.

Very truly yours,

DANA MALONE, *Attorney-General*.

Insurance — Corporation — Transaction of Insurance Business — Place of Contract — Jurisdiction.

A Massachusetts corporation maintaining a department store, which, in combination with certain other corporations, persons and co-partnerships within and beyond the Commonwealth, has given to a resident in the State of New York a power of attorney to make contracts of insurance in its behalf with each of such other corporations, persons and co-partnerships in which all of the other corporations, persons and co-partnerships bear a proportionate and distinct liability, is transacting the business of insurance within the provisions of St. 1907, c. 576, § 3, which provides that "a contract of insurance is an agreement by which one party for a consideration promises to pay money or its equivalent or to do an act valuable to the assured upon the destruction, loss or injury of something in which the other party has an interest . . ." If, however, such contracts are made in the State of New York, and no act in connection therewith is done within this Commonwealth, such corporation is not engaged in the business of insurance within the Commonwealth.

APRIL 23, 1909.

HON. FRANK H. HARDISON, *Insurance Commissioner*.

DEAR SIR: — You ask my opinion upon the question whether or not a Massachusetts corporation maintaining a department store for the sale of dry goods and other merchandise, upon the facts stated by you, should be held to be engaged in the business of insurance, and with respect thereto subject to the regulations and restrictions imposed by the laws of the Commonwealth upon the conduct of the business of insurance.

Upon the facts submitted it may be assumed that the corporation in question, and other persons, copartnerships and corporations within and beyond the Commonwealth, have given to a person resident in the State of New York their several powers of attorney which authorize such person to make contracts of insurance with each of such persons, copartnerships and corporations, in which all of the other persons, copartnerships and corporations shall bear a proportionate and distinct liability. By the powers of attorney so given an association has been created for the purpose above stated, which is managed and directed by a committee of five, representing those who have executed such powers of attorney, which committee has the power to disqualify and close the account of any member of such association; to maintain a general supervision over the acts of the attorney in fact; and to take charge of money received by him, subject to the deduction of his compensation, and to invest the same.

Upon these facts two questions are presented: first, whether or not the transactions above described constitute the business of insurance as defined by the provisions of the laws of the Commonwealth; and, second, if such transactions do constitute the business of insurance, whether or not such business may be regulated in accordance with the insurance laws.

No difficulty is presented by the first question. St. 1907, c. 576, § 1, provides that:—

In this act, unless the context otherwise requires:—

“Company” or “insurance company” includes all corporations, associations, partnerships or individuals engaged as principals in the business of insurance.

Section 3 provides:—

A contract of insurance is an agreement by which one party for a consideration promises to pay money or its equivalent or to do an act valuable to the assured upon the destruction, loss or injury of something in which the other party has an interest, and it shall be unlawful for a company to make a contract of insurance upon or relative to any property or interests or lives in this commonwealth, or with any resident thereof, or for any person as insurance agent or insurance broker to make, negotiate, solicit or in any manner aid in the transaction of such insurance, except as authorized by the provisions of this act or the laws relating to “fraternal beneficiary corporations” and “assessment insurance.” All contracts of insur-

ance on property, lives or interests in this commonwealth shall be deemed to be made therein.

The transaction of the corporation in question, in my opinion, clearly constitutes the business of insurance. The corporation by its authorized agent receives a contract of insurance under which, in case of loss, each member of the association is severally and distinctly bound to pay a proportionate part. Such corporation, also through its agent, makes with each and every other member a similar contract, upon which it in turn is severally liable for its proportionate share of the total amount of insurance provided for in such contract. It follows that the corporation, through its agent, has made as many separate contracts of insurance as there are persons, copartnerships or corporations which have filed powers of attorney with the common agent; or, in other words, it has participated in separate contracts of insurance equal in number to the total number of such powers of attorney. It is to be observed that this is not the case of a corporation which insures in a mutual insurance company, thereby binding itself by a single contract to pay assessments wherever loss is incurred by any member of the company; the distinction being that in such case there is but a single contract, providing for the payment of such assessments as may be necessary, while here the corporation has written as many separate contracts of insurance as there are members of the association, and it will continue to write additional and separate policies as often as new members are admitted thereto.

I am confirmed in the view already expressed by section 91 of chapter 576 of the Acts of 1907, which provides for the regulation of associations of individuals who conduct the business of insurance in the manner known as Lloyds, "whereby each associate underwriter becomes liable for a proportionate part of the whole amount insured by a policy."

Upon the second inquiry a more difficult question is presented. Although it is not specifically so stated, I assume that the contracts made under authority of the power of attorney given by the corporation in question are made in New York, that payments upon them by way of premiums or other charges and payments of losses are there made, and that no business is in fact conducted within this Commonwealth. This being so, it would seem that if the association, with the exception of the Massachusetts corporation, were composed of persons, copartnerships

or corporations which were not domiciled or located within the Commonwealth, the insurance by such corporation of its property in Massachusetts with such association could not be regulated by the laws of this Commonwealth. In *Allgeyer v. Louisiana*, 165 U. S. 578, 590, the court, in holding that the State of Louisiana could not constitutionally prohibit the making of contracts by its citizens with corporations not permitted to do business in the State of Louisiana, where such contracts were made beyond the limits of that State, said: —

In the privilege of pursuing an ordinary calling or trade and of acquiring, holding and selling property must be embraced the right to make all proper contracts in relation thereto, and although it may be conceded that this right to contract in relation to persons or property or to do business within the jurisdiction of the State may be regulated and sometimes prohibited when the contracts or business conflict with the policy of the State as contained in its statutes, yet the power does not and cannot extend to prohibiting a citizen from making contracts of the nature involved in this case outside of the limits and jurisdiction of the State, and which are also to be performed outside of such jurisdiction; nor can the State legally prohibit its citizens from doing such an act as writing this letter of notification, even though the property which is the subject of the insurance may at the time when such insurance attaches be within the limits of the State.

It must, I think, be equally true that a person resident in Massachusetts and engaged in other business therein may beyond the limits of the Commonwealth execute a contract to insure a person domiciled in another State, and that persons may go from Massachusetts into other jurisdictions with the purpose either of insuring or of being insured, and may execute with citizens of other States such contracts as they desire to make. It can hardly be that, if persons so minded meet in another jurisdiction and assume toward each other the relations of insurer and insured under a contract made and to be performed in such jurisdiction, doing no act in connection therewith in this Commonwealth, they may, upon their return thereto, be held to be conducting in Massachusetts the business of insurance. If all the acts with relation to the creation of such a contract are in fact accomplished in another jurisdiction, the mere residence of the parties in Massachusetts would not confer upon this Commonwealth any jurisdiction to regulate either the form of the contract or the

performance of its obligations. And if a single contract is beyond the jurisdiction of the Commonwealth when made under such circumstances, a series of contracts so made is equally beyond such jurisdiction, and the making of such contracts would not constitute the business of insurance within the Commonwealth solely by reason of the fact that the contracting parties were resident therein.

Upon the assumption already made, therefore, that all the contracts of insurance referred to are in fact made in the State of New York, and that no act in connection therewith is done within this Commonwealth, I am of opinion that the corporation in question is not engaged in the business of insurance within the Commonwealth, and that such business conducted in the State of New York cannot be regulated or controlled by the laws of this Commonwealth.

Very truly yours,

DANA MALONE, *Attorney-General*.

Governor and Council — Authority to Investigate Expenditures — Committee on Ways and Means.

The Governor and Council may make investigations for the purpose of ascertaining whether or not money appropriated by the Legislature for the several departments and institutions which, or the expenditures of which, are by law subject to their supervision, is being expended in a proper manner; but they may not constitutionally prevent the expenditure of money so appropriated for the purposes for which it was appropriated.

The committee on ways and means of the Legislature may at any time ask the advice of the Governor and Council in regard to a proposed appropriation, but is not required so to do.

APRIL 26, 1909.

His Excellency, EBEN S. DRAPER, *Governor*.

SIR: — Replying to Your Excellency's letter, in which you say, "It has been intimated that under the Constitution of the Commonwealth the Governor and Council has authority to investigate the expenditures in any department and to familiarize itself as much as it sees fit with any of the expenditures of the Commonwealth," and ask whether or not this is so, and also whether the ways and means committee of the Legislature may ask the advice of the Council in regard to any proposed appropriations for expenditures.

As to the duties of the Council, the Constitution of Massachusetts, part second, chapter II, section III, article I, provides: —

There shall be a council for advising the governor in the executive part of the government . . .; and the governor, with the said counsellors, or five of them at least, shall and may, from time to time, hold and keep a council, for the ordering and directing the affairs of the commonwealth, according to the laws of the land.

Article V of said section provides: —

The resolutions and advice of the council shall be recorded in a register, and signed by the members present; and this record may be called for at any time by either house of the legislature; . . .

Under chapter II, section I, article XI, of the Constitution it is provided: —

No moneys shall be issued out of the treasury of this commonwealth, and disposed of (except such sums as may be appropriated for the redemption of bills of credit or treasurer's notes, or for the payment of interest arising thereon) but by warrant under the hand of the governor for the time being, with the advice and consent of the council, for the necessary defence and support of the commonwealth; and for the protection and preservation of the inhabitants thereof, agreeably to the acts and resolves of the general court.

R. L., c. 6, § 28, provides as follows: —

Except as hereinafter provided, no money shall be paid from the treasury without a warrant from the governor drawn in accordance with an appropriation in some act or resolve of the same or of the preceding year after the demand or account to be paid has been certified by the auditor; but the principal and interest on all public debts shall be paid when due without any warrant, and the governor may, without an appropriation, draw his warrant for the payment of his own salary and the salaries of the justices of the supreme judicial court, for the payments required to be made from the income of the school fund, and for repayments required by section sixty-eight of chapter fourteen. No certificate shall be required from the auditor for payment of the pay rolls of the members of the council and general court.

The articles of the Constitution and the statutes above quoted are the only general laws defining the duties of the Governor and Council in reference to expenditures. The Legislature fre-

quently by an act or resolve provides that payments shall be made only upon approval of the Governor and Council, and in such cases statutes should be carefully examined in order to ascertain what are the prerequisites to the exercise of the authority of the Governor, with the advice and consent of the Council, to draw a warrant on the treasury. Whenever it appears that by such act or resolve the Legislature has either referred a claim or demand to any other officer or board or the Auditor of Accounts to be examined and audited, or has indicated an intention that money appropriated shall be paid upon the warrant of the Governor, with the advice and consent of the Council, then the general law above quoted will be so far modified. See Opinion of the Justices, 13 Allen, 594.

As Your Excellency knows, appropriations are made by the Legislature after hearings before the ways and means committee or otherwise as in the judgment of the Legislature seems best. The Governor and Council have no right to withhold an appropriation by refusing to draw a warrant therefor merely because such appropriation is thought by them to be unwise. The time for the Governor to object to an appropriation is when the act or resolve comes before him for signature after it has been enacted by the Legislature. That power is always open to him, and should be exercised when in his judgment an expenditure is thought by him to be unwise or unwarranted.

I quote, as to the duty of the Auditor of Accounts in reference to expenditures, section 15 of chapter 6 of the Revised Laws, which is as follows:—

He shall examine all accounts and demands against the commonwealth, excepting those for the salaries of the governor and of the justices of the supreme judicial court, those due on account of the principal or interest of a public debt, or of the pay rolls of the executive council, the senate or the house of representatives. He may require affidavits that articles have been furnished, services rendered and expenses incurred, as claimed. Such affidavit for any state institution may be made by the disbursing officer thereof. The auditor shall in all cases make a certificate specifying the amount due and allowed on each demand, the name of the person to whom such amount is payable, the law authorizing the same and the head of expenditure to which it is chargeable. If the general court, by express statute, authorizes a board or public officer to approve demands against the commonwealth, and an appropriation therefor has been made, the auditor shall, when such demands have been

properly approved, promptly audit and certify such an amount, not exceeding the appropriation for that purpose, as he may deem correct; and if it appears to him that there are improper charges in said accounts, he shall report the same to the governor and council, with a separate certificate therefor. He shall retain in his office copies of all such certificates and transmit the originals to the governor, who, with the advice and consent of the council, may issue his warrant to the treasurer and receiver general for the amount therein specified as due.

Also section 19 of said chapter, which is as follows:—

All original bills and vouchers on which money has been or may be paid from the treasury upon the certificate of the auditor or the warrant of the governor shall be kept in the auditor's department; and all boards, commissions or public officers authorized to make contracts under which money may be payable from the treasury shall file with the auditor certified copies thereof.

The Governor and Council may at any time examine such bills and vouchers in the Auditor's department, and thus familiarize themselves with the expenditures of the Commonwealth as much as they wish. They may take such measures as they see fit to ascertain that the money appropriated for the various institutions in the Commonwealth is being expended in the manner intended by the Legislature, and may make such personal investigation at the institutions themselves as may be necessary to make sure that this is being done; but they have no right to say that the money appropriated by the Legislature shall not be expended in the way authorized by it. There are various departments under the immediate supervision of the Governor, and in such departments it is his duty to see that the money appropriated is properly expended therein. There are other departments in which it is the duty of the head of such departments to see that the money appropriated is properly expended, and for which the Governor is not responsible, and in which he has no authority except so far as may be necessary to see that the warrants are drawn in accordance with the appropriations authorized by the Legislature. Should the Governor and Council be of opinion that the finances of any institution are not being properly and economically expended, the remedy would be by removal of the trustees or other officers over whom they have authority, in accordance with the statutes in such case made and

provided. To this extent, under the Constitution and law of the Commonwealth the Governor and Council have authority to investigate the expenditures of any department, and to familiarize themselves as much as they see fit with any of the expenditures of the Commonwealth.

Replying further, the ways and means committee of the Legislature, or any legislator, has a perfect right to request the advice of the Governor and Council in regard to any proposed appropriation for expenditures, or the advice of any other person; but that committee is not obliged to do so, and it may act upon the advice or not, as it sees fit.

Very truly yours,

DANA MALONE, *Attorney-General*.

Inspection of Buildings — Inspector of Factories and Public Buildings — Plans — Establishment — Accommodations for Ten or More Employees above Second Story.

The word “establishment,” as used in R. L., c. 104, § 22, which in part provides that “no building more than two stories in height which is designed to be used above the second story, in whole or in part, as a factory, workshop or mercantile or other establishment and has accommodations for ten or more employees above said story, . . . shall be erected until a copy of the plans thereof has been deposited with the inspector of factories and public buildings for the district in which it is to be erected . . .”, refers to a single business organization, and does not include a number of offices above the second story which are independently occupied, and in none of which are ten or more persons employed.

MAY 17, 1909.

Gen. J. H. WHITNEY, *Chief, Massachusetts District Police*.

DEAR SIR:—Your communication of April 2 requires my opinion upon the following question:—

Is the person who erects or constructs a building, or an architect or other person who draws plans or specifications or superintends the erection or construction of a building having ten or more rooms above the second floor and which are designed to be used for business offices, and in no one of said offices are ten or more persons to be employed, required to deposit the plans and specifications of said building with the inspector of factories and public buildings of the district in which the building is to be erected?

Your inquiry appears to relate to R. L., c. 104, § 22, which provides that:—

No building which is designed to be used, in whole or in part, as a public building, public or private institution, school house, church, theatre, public hall, place of assemblage or place of public resort, and no building more than two stories in height which is designed to be used above the second story, in whole or in part, as a factory, work-shop or mercantile or other establishment and has accommodations for ten or more employees above said story, and no building more than two stories in height designed to be used above the second story, in whole or in part, as a hotel, family hotel, apartment house, boarding house, lodging house or tenement house, and has ten or more rooms above said story, shall be erected until a copy of the plans thereof has been deposited with the inspector of factories and public buildings for the district in which it is to be erected by the person causing its erection, or by the architect thereof. . . .

The interpretation to be given to the above section with respect to the present inquiry must depend upon the meaning of the word “establishment,” since it is clear that the building to which you refer is not designed for use either as a factory or as a workshop. The word “establishment” in this connection is defined as:—

An organized household or business concern and everything connected with it, as servants, employees, etc.; an institution, whether public or private: as, a large *establishment* in the country; a large iron or clothing *establishment*; a hydropathic or water-cure *establishment*.

The word “establishment” therefore imports a single business organization of some extent, and several offices in which are conducted distinct occupations may not be joined together to create an establishment within the meaning of the statute. The section above quoted includes only such an establishment or business, carried on in any building, as may have accommodations for ten or more employees above the second story. This language, in my opinion, must be taken to refer to a single establishment, and not to a number of offices which are independently occupied and in none of which are ten persons employed, although in the aggregate there may be ten or more employees.

Confining myself to the precise form of the question submitted, therefore, and without attempting to otherwise limit or

define the meaning of the words “mercantile or other establishment,” I am of opinion that the question submitted should be answered in the negative.

Very truly yours,

DANA MALONE, *Attorney-General*.

Boston Railroad Holding Company — Acquisition of Stock, Bonds, and Other Evidences of Indebtedness of the Boston & Maine Railroad — Restraint of Trade — Anti-Trust Act.

The proposed bill (now St. 1909, c. 519) incorporating the Boston Railroad Holding Company, which authorized such company to acquire the stock, bonds and other evidences of indebtedness of the Boston & Maine Railroad, and permitted any railroad corporation existing under the laws of the Commonwealth at the date of the passage of such bill to guarantee the principal of and the dividends and interest upon the capital stock, bonds, notes and other evidences of indebtedness of the Boston Railroad Holding Company, and to acquire and hold such stock, bonds, notes and other evidences of indebtedness, is not in conflict with the provisions of the so-called Anti-Trust Act, the Federal Statute of July 2, 1890 (26 Stat. 209), which provides in section 1 that “every contract, combination in the form of trust or otherwise, or conspiracy in restraint of trade or commerce among the several states, or with foreign nations, is hereby declared illegal.”

MAY 27, 1909.

ROGER WOLCOTT, Esq., *Clerk of the Committee on Railroads*.

DEAR SIR:—The committee on railroads has submitted to me for my opinion the following question:—

The committee on railroads is considering the so-called holding company bill submitted to it by you. The question has been raised as to whether, if the New Haven Railroad were to control, directly or indirectly, this company, it would be a violation of the so-called Sherman Anti-Trust Act or of any other federal statute, or whether the holding company could then be made a party to the federal suit now pending against the New Haven Railroad.

I assume that the inquiry of the committee is directed to any action upon the part of the New York, New Haven & Hartford Railroad Company which may be authorized by the provisions of section 4 of the proposed bill, which, so far as material, are as follows:—

Any railroad corporation incorporated at the date of the passage of this act under the laws of this commonwealth may guarantee the principal of and the dividends and interest upon the capital stock, bonds, notes and other evidences of indebtedness of said Boston railroad holding company, and may acquire and hold said stock, bonds, notes and other evidences of indebtedness: *provided, however*, that the shares of stock of said Boston railroad holding company shall not be sold or transferable until said stock has been guaranteed as hereinbefore provided. Any railroad corporation acquiring said stock as hereinbefore provided shall not thereafter sell the same without the express authority of the legislature.

The so-called Sherman Anti-Trust Act, the statute of July 2, 1890 (26 Stat. 209), which is, so far as I am aware, the only federal statute material in the premises, is entitled "An Act to protect trade and commerce against unlawful restraints and monopolies," and provides in section 1 that:—

Every contract, combination in the form of trust or otherwise, or conspiracy, in restraint of trade or commerce among the several states, or with foreign nations, is hereby declared to be illegal. Every person who shall make any such contract or engage in any such combination or conspiracy, shall be deemed guilty of a misdemeanor, and, on conviction thereof, shall be punished by fine not exceeding five thousand dollars, or by imprisonment not exceeding one year, or by both said punishments, in the discretion of the court.

It provides in section 2 that:—

Every person who shall monopolize, or attempt to monopolize, or combine or conspire with any other person or persons, to monopolize any part of the trade or commerce among the several states, or with foreign nations, shall be deemed guilty of a misdemeanor.

These provisions of law have been the subject of numerous decisions by the Supreme Court of the United States: *United States v. E. C. Knight Co.*, 156 U. S. 1; *United States v. Trans-Missouri Freight Association*, 166 U. S. 290; *United States v. Joint Traffic Association*, 171 U. S. 505; *Hopkins v. United States*, 171 U. S. 578; *Anderson v. United States*, 171 U. S. 604; *Addyston Pipe & Steel Co. v. United States*, 175 U. S. 211; *Montague & Co. v. Lowry*, 193 U. S. 38; *Northern Securities Co. v. United States*, 193 U. S. 197; *Swift & Co. v. United States*, 196 U. S. 375; *Loewe v. Lawlor*, 208 U. S. 274; *Shawnee Com-*

press Co. v. Anderson, 209 U. S. 423; and see *United States v. American Tobacco Co.*, 164 Fed. 700; *Bigelow v. Calumet & Hecla Mining Co.*, 167 Fed. 721.

Of the cases above cited, the *Northern Securities Co. v. United States* (193 U. S. 197), known as the “Northern Securities Case,” was the most important, as it was the most sweeping in effect. In that case the basis of the complaint brought by the federal government was the acquisition by the Northern Securities Company, a corporation of the State of New Jersey, of the control of the Great Northern Railway Company, operating lines of railway which extended from Duluth and St. Paul in the State of Minnesota, to Portland in the State of Oregon, and to Everett and Seattle in the State of Washington, and the Northern Pacific Railway Company, operating lines of railway from Ashland in the State of Wisconsin, and from Duluth and St. Paul in the State of Minnesota, to Portland in the State of Oregon, and to Spokane, Seattle and Tacoma in the State of Washington, which were parallel and competing lines, and were engaged in active competition for interstate freight and passenger traffic. This was effected by means of an exchange of the stock issued by the Northern Securities Company for that of the two railroads above mentioned, and the possession of such stock vested in the Northern Securities Company the control of both railroads, with the direct and necessary effect, as the court said, “to restrain and monopolize interstate commerce by suppressing or (to use the words of this court in *United States v. Joint Traffic Association*) ‘smothering’ competition between the lines of two railway carriers” (p. 354). A majority of the court held this transaction to be a violation of the Anti-Trust Act, so called, and the Northern Securities Company was required to reconvey to the former holders all of the stock of the Great Northern Railway Company and the Northern Pacific Railway Company which had come into its possession. After reviewing and summarizing the previous decisions upon the Anti-Trust Act, the majority opinion laid down certain principles as established by such decisions and within which the case before the court was held to fall. These principles, as declared by the court, speaking through Mr. Justice Harlan, were as follows:—

That although the act of Congress known as the Anti-Trust Act has no reference to the mere manufacture or production of articles or commodities within the limits of the several States, it does embrace and declare to be illegal every contract, combination or con-

spiracy, in whatever form, of whatever nature, and whoever may be parties to it, which directly or necessarily operates *in restraint of trade or commerce among the several States or with foreign nations*;

That the act is not limited to restraints of interstate and international trade or commerce that are unreasonable in their nature, but embraces *all direct restraints* imposed by any combination, conspiracy or monopoly upon such trade or commerce;

That railroad carriers engaged in interstate or international trade or commerce are embraced by the act;

That combinations even among *private* manufacturers or dealers whereby *interstate or international commerce* is restrained are equally embraced by the act;

That Congress has the power to establish *rules* by which *interstate and international commerce* shall be governed, and, by the Anti-Trust Act, has prescribed the rule of free competition among those engaged in such commerce;

That *every* combination or conspiracy which would extinguish competition between otherwise competing railroads engaged in *interstate trade or commerce*, and which would *in that way* restrain *such* trade or commerce, is made illegal by the act;

That the natural effect of competition is to increase commerce, and an agreement whose direct effect is to prevent this play of competition restrains instead of promotes trade and commerce;

That to vitiate a combination, such as the act of Congress condemns, it need not be shown that the combination, in fact, results or will result in a total suppression of trade or in a complete monopoly, but it is only essential to show that by its necessary operation it tends to restrain interstate or international trade or commerce or tends to create a monopoly in such trade or commerce and to deprive the public of the advantages that flow from free competition;

That the constitutional guarantee of liberty of contract does not prevent Congress from prescribing the rule of free competition for those engaged in *interstate and international commerce*; and

That under its power to regulate commerce among the several States and with foreign nations, Congress had authority to enact the statute in question.

The court also, in effect, decided that the Anti-Trust Act might be enforced against a State corporation acting within its charter powers, provided that such action created a combination or conspiracy which was in restraint of interstate trade; and disposed of the contention upon the part of the defendants that if the statute were held to embrace the particular case then under con-

sideration it would be repugnant to the Constitution of the United States.

Such, then, in brief, are the affirmative propositions established by the Northern Securities case, and the statute must now be taken to extend to every combination or conspiracy in restraint of interstate commerce, whether reasonable or unreasonable. See *Shawnee Compress Co. v. Anderson, supra*; *United States v. American Tobacco Co., supra*.

If the principle so declared is to be accepted without reservation or qualification, it must be conceded that it would reach and forbid every kind of combination of individuals or corporations in any way engaged in interstate commerce, and would in and of itself be decisive of the present inquiry; but in the Northern Securities decision the court did not have before it a case which involved the consolidation by express authority of a State of two domestic railroad corporations engaged in interstate traffic, or the control of one by the other, expressly sanctioned by the same authority; on the contrary, the combination before the court was expressly forbidden by the State in which one of the constituent railroads was incorporated and both were extensively operated (see Gen. Laws of Minn., 1899, c. 359; Laws of Minn., 1881, p. 109; 1874, p. 154), and was effected by means of a corporation of a State at a distance from the territory in which such railroads were located.

I conceive, therefore, that the first and more important question which is presented by the communication of the committee is in substance whether or not the provisions of the Anti-Trust Act include and prohibit a consolidation of two railroad corporations, such consolidation being duly authorized by the State by which they were created, or a control of one such railroad by the other, duly sanctioned by the Legislature of such State; and to this inquiry I reply as follows:—

The right of a State to authorize or require or forbid the consolidation of corporations which are subject to its jurisdiction is clearly recognized by the decisions of the Supreme Court of the United States. In *Louisville & Nashville Railroad Co. v. Kentucky*, 161 U. S. 677, where the court was dealing with the consolidation of the Louisville & Nashville Railroad Company, the Chesapeake, Ohio & Southwestern Railroad Company and certain subordinate corporations, a consolidation alleged to be in violation of the provisions of section 201 of the Constitution of Kentucky of 1891, which forbade the consolidation of the capital

stock, franchise or property, or the pooling of the earnings, of certain corporations, including railroad corporations, it is nowhere intimated that the power of a State to authorize or forbid the consolidation of railroad corporations within its limits is to be confined to lines of railroad engaged exclusively in *intrastate* commerce. Upon the other hand, the court, at page 702, uses language which expressly concedes and confirms the right of a State to create and to regulate the instruments of interstate commerce within its jurisdiction, even to the extent of permitting the purchase by one railroad corporation of the stock of another: —

It has never been supposed that the dominant power of Congress over interstate commerce took from the States the power of legislation with respect to the instruments of such commerce, so far as the legislation was within its ordinary police powers. Nearly all the railways in the country have been constructed under State authority, and it cannot be supposed that they intended to abandon their power over them as soon as they were finished. The power to construct them involves necessarily the power to impose such regulations upon their operation as a sound regard for the interests of the public may seem to render desirable. In the division of authority with respect to interstate railways Congress reserves to itself the superior right to control their commerce and forbid interference therewith; while to the States remains the power to create and to regulate the instruments of such commerce, so far as necessary to the conservation of the public interests.

If it be assumed that the States have no right to forbid the consolidation of competing lines, because the whole subject is within the control of Congress, it would necessarily follow that Congress would have the power to authorize such consolidation in defiance of State legislation, — a proposition which only needs to be stated to demonstrate its unsoundness. As we have already said, the power of one railway corporation to purchase the stock and franchises of another must be conferred by express language to that effect in the charter; and hence, if the charter of the Louisville & Nashville Company had been silent upon that point, it will be conceded that it would have no power to make the proposed purchase in this case. As the power to purchase, then, is derivable from the State, the State may accompany it with such limitations as it may choose to impose.

See also *Railroad Co. v. Maryland*, 21 Wall. 456.

The case of *Louisville & Nashville Railroad Co. v. Kentucky* was decided on March 30, 1896, more than five years after the passage of the Anti-Trust Act; and while the statute was not

involved in the question at issue, and was not referred to in the opinion, the court must be deemed to have been well aware of its provisions, and upon that date to have declared that such provisions did not limit the right of a State to regulate and control domestic railroad corporations so far as necessary to the conservation of the public interests; and that even in the case of competing railroads such regulation and control did not constitute an interference with interstate commerce. See *Pearsall v. Great Northern Railway Co.*, 161 U. S. 647; *Cleveland, etc., Ry. Co. v. Illinois*, 177 U. S. 514; *Wisconsin, Minnesota & Pacific Railroad v. Jacobson*, 179 U. S. 287, 297; *Louisville & Nashville Railroad Co. v. Kentucky*, 183 U. S. 503, 519; see also *Missouri Pacific Railway v. Larrabee Mills*, 211 U. S. 612, 621.

It is evident that the several States have never regarded the statute as prohibiting or even limiting their action with respect to the regulation and control of domestic railroad corporations as an exercise of the police power. In this Commonwealth the New York, New Haven & Hartford Railroad Company, the Boston & Maine Railroad and the Boston & Albany Railroad Company, as they now exist, are the result of numerous consolidations, leases and other forms of control authorized by the statutes of this Commonwealth and of other States in which they have been incorporated. Subsequent to 1890, when the Anti-Trust Statute was enacted, the Boston & Albany Railroad Company has been leased to the New York Central & Hudson River Railroad Company by authority of St. 1900, c. 468; the Fitchburg Railroad Company has been leased to the Boston & Maine Railroad by authority of St. 1900, c. 426; the Old Colony Railroad Company has been leased to the New York, New Haven & Hartford Railroad Company by authority of the general law (1894); and numerous other statutes have been enacted authorizing consolidations or leases of railroads within the Commonwealth. See St. 1894, c. 53; St. 1898, cc. 194, 399; St. 1900, c. 424 (and see St. 1906, c. 463, part I, § 67; St. 1907, c. 585). In no one of these instances has the authority of the Commonwealth or the legality of the action of any railroad thereunder been questioned by the federal authorities. I cannot believe that it was beyond the power of the Commonwealth to enact the legislation by which these consolidations were effected, or that the federal courts would entertain bills in equity to enjoin their further continuance, or sustain criminal suits against the officers who operate the lines of railroad which they include; and in this

respect I am unable to distinguish between a consolidation and any other form of combination or control. So long as a combination is created by State authority, it seems to me immaterial by what means it is effected, whether by a holding company, a lease or a consolidation.

Notwithstanding any doubt which may be created by the language of the decision in the Northern Securities case, I am therefore constrained to conclude that there is still vested in the several States, under the police power, authority to regulate and control domestic railroad corporations, notwithstanding that such corporations are instrumentalities of and are engaged in interstate commerce and in competing therefor, including the power to authorize their consolidation or the control of one by another through a lease or the ownership of stock; and I am further of opinion that it is within the authority of the Commonwealth to pass the proposed act now before the committee, and that action thereunder by the New York, New Haven & Hartford Railroad Company or by any other railroad corporation chartered by the Commonwealth of Massachusetts would not constitute a violation of the Anti-Trust Act. If the law were otherwise it would, in my judgment, create inextricable confusion in every State in the Union, and, in the words of Mr. Justice Holmes, a former chief justice of the highest court of the Commonwealth, in his dissenting opinion in the Northern Securities case, would "disintegrate society so far as it could into individual atoms."

Whether or not the holding company contemplated by the proposed statute might properly be made a party to the suit brought under the Anti-Trust act in the federal court, and now pending, against the New York, New Haven & Hartford Railroad Company, is a question which must depend upon the ultimate decision in that suit, and I cannot with propriety attempt to foretell what that decision may be. I may, however, suggest that the allegation which concerns the ownership or control of the stock of the Boston & Maine Railroad by the New York, New Haven & Hartford Railroad Company is but one among several grounds for federal action, and is not essential to the maintenance of the suit; and that such allegation is based upon a state of facts which, as I am advised, does not now exist, and which may be distinguished from the state of facts which would exist if action were taken by the New York, New Haven & Hartford Railroad Company under the proposed statute now before the committee.

Very truly yours,

DANA MALONE, *Attorney-General*.

Register of Deeds — Duty to record Instrument in Foreign Language.

A register of deeds is not by law required to receive and record an instrument in a foreign language, whether or not such instrument is accompanied by a translation.

JUNE 24, 1909.

HENRY E. WOODS, Esq., *Commissioner of Public Records.*

DEAR SIR: — In reply to your inquiry as to “whether or not a register of deeds within this Commonwealth is obliged under its laws to receive and record any instrument in a foreign language, even if the said instrument be accompanied by a translation,” I advise you that in my opinion a register of deeds is not obliged to receive and record any instrument in a foreign language, even though such instrument be accompanied by a translation.

The purpose of recording an instrument in the registry of deeds is to give notice of the contents thereof. It follows that the record must be such that a person examining it with a reasonable degree of care and intelligence may obtain actual notice of the facts recorded. Persons making such examinations cannot, in my opinion, reasonably be required to be familiar with languages other than English, which is the language used in the conduct of the affairs of the Commonwealth and in ordinary business transactions. Since the record must be in English, and since it must be an accurate copy of the instrument recorded, the instrument must be in English. The record of a translation of an instrument would not be in compliance with the statutes requiring the recording of such instrument. Even if both an original instrument in a foreign language and a translation of it were recorded, a person examining the record would have no assurance that the translation was accurate.

Very truly yours,

DANA MALONE, *Attorney-General.*

State Highway — Opening — City or Town — Water Works — Service Pipes.

The water commissioners of a town are not authorized, without the permission of the Massachusetts Highway Commission, as required by R. L., c. 47, § 11, to open a State highway for the purpose of laying service pipes therein, under an act providing that, in the

construction and maintenance of suitable water works for the use of such town, they may "lay and maintain aqueducts, conduits, pipes and other works under and over . . . public and other ways" in such town.

JULY 12, 1909.

A. B. FLETCHER, Esq., *Secretary Massachusetts Highway Commission.*

DEAR SIR: — In your letter of July 2 you state that the water commissioners of the town of Plainville recently opened a State highway in that town for the purpose of laying service pipes, and that the opening so effected was without permission from the Massachusetts Highway Commission.

Such action is expressly forbidden by the provisions of R. L., c. 47, § 11, that: —

No opening shall be made in any such highway nor shall any structure be placed thereon . . . except in accordance with a permit from the commission, which shall exercise complete and permanent control over such highways.

It appears, however, that the water commissioners of the town of Plainville make the claim that they are not required to secure a permit from the Massachusetts Highway Commission in accordance with the provision above quoted, for the reason that chapter 404 of the Acts of 1908, entitled "An Act to authorize the town of Plainville to supply itself and its inhabitants with water," provides in section 2 that the town, for the purpose of constructing and maintaining complete and effective water works, "may construct wells and reservoirs and establish pumping works, and may construct, lay and maintain aqueducts, conduits, pipes and other works under and over any land, water courses, railroads, railways and public or other ways, and along such ways in the town of Plainville, in such manner as not unnecessarily to obstruct the same; and for the purpose of constructing, laying, maintaining, operating and repairing such conduits, pipes and other works, and for all proper purposes of this act, said town may dig up or raise and embank any such lands, highways or other ways in such manner as to cause the least hindrance to public travel on such ways."

I am of opinion that the water commissioners of the town of Plainville may not rely upon the provisions of the latter statute

to justify their action in opening a State highway within that town; and that in digging up a State highway, unless authorized so to do, such statute cannot serve as justification in the premises.

Very truly yours,

DANA MALONE, *Attorney-General*.

Taxation — Excise Tax on Express Business on any Railroad, Railway, Steamboat or Vessel in the Commonwealth — Computation — Gross Earnings within the State — Value of Capital, Bonds and Unfunded Debt — Deductions — Stocks, Securities and Real Estate outside Commonwealth not used in Express Business.

In St. 1907, c. 586, as amended by St. 1908, c. 194, and St. 1908, c. 615, imposing an excise tax upon all persons, companies, partnerships or associations doing an express business upon any railroad, railway, steamboat or vessel in the Commonwealth, and providing, in section 5, that such tax shall be “upon the fair cash value of such proportion of his or its capital, bonds and unfunded debt . . . as the gross earnings of the said person, company, partnership or association within the state, bear to his or its total gross earnings,” the words, “gross earnings . . . within the state” include earnings within the State from interstate business, and such earnings should be considered in determining the amount of such tax.

In determining the amount “of the capital, bonds and unfunded debt” of a person, company, partnership or association doing an express business on any railroad, railway, steamboat or vessel within the Commonwealth for the purpose of computing the excise tax provided for under the statutes above cited, property consisting of stocks, securities and real estate outside the Commonwealth and not used in the express business should be deducted from the total value of the capital, bonds and unfunded debt.

AUG. 11, 1909.

ALBERT E. TAYLOR, Esq., *Clerk of the Board of Appeal*.

DEAR SIR:—The Board of Appeal, constituted under R. L., c. 14, § 65, has requested my opinion upon certain questions relative to the computation of the tax upon the Adams Express Company and the American Express Company imposed by St. 1907, c. 586, as amended by St. 1908, c. 194, and St. 1908, c. 615.

This statute in section 5 requires the Tax Commissioner to levy an excise tax upon every person, company, partnership or association doing an express business on any railroad, railway, steamboat or vessel in the Commonwealth, —

upon the fair cash value of such proportion of his or its capital, bonds and unfunded debt . . ., after deducting therefrom the value of the real estate, machinery, merchandise and other property belonging to the person, company, partnership or association, within the commonwealth and subject to taxation in the various cities and towns thereof, together with the value of securities owned by him or it and not liable to local taxation, as the gross earnings of the said person, company, partnership or association within the state, bear to his or its total gross earnings.

The first question submitted is as to the meaning of the words "gross earnings . . . within the state," as used in the above section.

The tax imposed by the statute is similar in its nature to the tax imposed in this Commonwealth upon telegraph companies, and held to be constitutional in *Western Union Telegraph Co. v. Massachusetts*, 125 U. S. 530 (see also *Massachusetts v. Western Union Telegraph Co.*, 141 U. S. 40), and to the taxes on express companies imposed in some other jurisdictions and sustained in the *Adams Express Cases*, 165 U. S. 194; 165 U. S. 255; 166 U. S. 171; 166 U. S. 185. See also *Fargo v. Hart*, 193 U. S. 490. It is an excise under the Massachusetts Constitution measured by the value of property within the Commonwealth not otherwise taxed. It is an attempt to reach the additional value "gained by the property being part of a going concern." The local tax and the excise "together fairly may be called a commutation tax." See Holmes, J., in *Galveston, Harrisburg, etc., Railroad v. Texas*, 210 U. S. 217, 226.

In the value of the property which is the measure of the tax, the Legislature, in my opinion, intended to include the increased value due to the use of such property in interstate commerce. The tax "is intended to reach the intangible value due to . . . the organic relation of the property in the State to the whole system." See Holmes, J., in *Fargo v. Hart*, 193 U. S. 490, 499.

This can constitutionally be done. *Adams Express Cases*, *supra*; *Fargo v. Hart*, *supra*; *Galveston, Harrisburg, etc., Railroad v. Texas*, *supra*.

The value of property within the State, including the increased value due to its use in interstate commerce, may be determined by reference to gross earnings within the State, including earnings from interstate business. In my opinion, the words, "gross earnings . . . within the state," as used in the present statute,

include earnings within the State from interstate business, and such earnings should be considered in determining the amount of the excise.

The statute, unlike many statutes imposing similar taxes, does not provide a method of determining the part of the earnings from interstate business to be treated as earnings within the State. Cf. *Maine v. Grand Trunk Railway Co.*, 142 U. S. 217; *Wisconsin & Michigan Railroad Co. v. Powers*, 191 U. S. 379; *Galveston, Harrisburg, etc., Railroad v. Texas*, *supra*. Such earnings are, therefore, to be determined as a matter of fact without the aid of *prima facie* rules. I shall not attempt to advise as to the method which should be followed in making this determination. Unless it has been made to appear to the Board of Appeal, as it has not to me, that the amount of the gross earnings within the State, used by the Tax Commissioner in the computation of the tax, includes a larger part of the earnings from interstate business than, all things considered, can fairly be apportioned to this State, the Board should not revise the determination of the Tax Commissioner upon this point.

The second inquiry is as to whether, in determining the fair cash value of the proportion of the capital, bonds and unfunded debt of the companies upon which the tax is levied, property consisting of stocks, securities and real estate outside the Commonwealth not used in the express business should be deducted from the total value of capital, bonds and unfunded debt.

In my opinion this deduction should be made. *Fargo v. Hart*, *supra*, is decisive upon the point that such property cannot be used as the measure of a tax such as is here in question. See also *Delaware, Lackawanna & Western Railroad Co. v. Pennsylvania*, 198 U. S. 341. The reason is clear. The tax is, in effect, a tax on the property by which it is measured. A State cannot tax property outside its jurisdiction. The more difficult question is whether such property should be deducted in computing the tax, or whether the statute should be regarded as unconstitutional as an attempt to tax property not within the jurisdiction of the Commonwealth. In my judgment, the former is the better view. Though the requirement of such a deduction may not be read into the statute except for good reason (*American Glue Co. v. Commonwealth*, 195 Mass. 528, 530), there is, in the fact that otherwise federal constitutional requirements would be infringed a sufficient reason for implying authority to make such deduction.

Such a construction is in accord with the established principle stated in *Pittsburg, etc., Railway Co. v. Backus*, 154 U. S. 421, 428:—

It is not to be assumed that a State contemplates the taxation of any property outside its territorial limits, or that its statutes are intended to operate otherwise than upon persons and property within the State. It is not necessary that every section of a tax act should in terms declare the scope of its territorial operation. Before any statute will be held to intend to reach outside property, the language expressing such intention must be clear.

The conclusion which I have reached as to the second inquiry is in accord with an opinion given by my predecessor to the Tax Commissioner under date of Dec. 1, 1905.

Very truly yours,

DANA MALONE, *Attorney-General*.

Taxation — Exemption — Woodland used for Educational Purposes — Forestry.

A tract of woodland, acquired and used by Harvard University for the purpose of instruction in forestry, is owned and occupied for educational purposes, and is therefore exempt from taxation, under the provisions of R. L., c. 12, § 5, cl. 3, which exempt from taxation real estate owned and occupied by literary, charitable and scientific institutions for the purpose for which such institutions are incorporated.

AUG. 13, 1909.

HON. WILLIAM D. T. TREFRY, *Tax Commissioner*.

DEAR SIR:— You have requested my opinion as to whether a tract of about seventeen hundred acres of woodland, situated in the town of Petersham, acquired by Harvard University for the teaching of forestry, is subject to taxation.

The woodland in question is taxable unless it is exempt because owned and occupied by Harvard University, or its officers, for the purposes for which the university was incorporated. R. L., c. 12, § 5, cl. 3. I am of opinion that it is exempt on this ground. No question is made but that the teaching of forestry is within the broad educational purposes for which Harvard University was incorporated. That woodland is as necessary for the teaching of forestry as is a farm for the teaching of agriculture, is ap-

parent. As a farm is exempt from taxation if used in the teaching of agriculture (*Mt. Hermon Boys' School v. Gill*, 145 Mass. 139), so, in my judgment, woodland used in the teaching of forestry is likewise exempt from taxation. To claim this exemption, of course, the officers of the university must, in their use of the woodland, be acting in good faith and reasonably. *Emerson v. Trustees of the Milton Academy*, 185 Mass. 414, 415. So far as disclosed by the facts submitted to me and agreed to by the assessors of the town and by the representative of the university, there is nothing to indicate that the use of the woodland in question is not in good faith and reasonable. It does not appear that the area is unreasonably large. It appears that the sales of lumber from the woodland are considerable in amount, but this fact does not deprive the university of its exemption, if such sales are merely incidental to the main use of the woodland as a place and means of instruction. From the statement submitted, it is to be inferred that such sales are merely incidental to such main use.

A part of the tract (whether of the seventeen hundred acres situated in the town of Petersham or of three hundred in the adjoining town of Phillipston is not stated) is poor farming land, on which are a dwelling house which is occupied and used by students, two barns and a few other buildings. This dwelling house is used as a dormitory and dining room and for lecture rooms; the resident superintendent lives in one wing of it. It is, by reason of this use, exempt from taxation. See *Harvard College v. Cambridge*, 175 Mass. 145. The barns and other buildings are exempt from taxation, since they are used for purposes incidental to instruction in forestry. See *Mt. Hermon Boys' School v. Gill*, *supra*; *Emerson v. Trustees of Milton Academy*, *supra*. The farming land not occupied by buildings is not used for purposes inconsistent with the general use of the woodland. It would be difficult to acquire a large area of woodland without some open. Under authority of *Wesleyan Academy v. Wilbraham*, 99 Mass. 599, 604, it is exempt from taxation.

Very truly yours,

DANA MALONE, Attorney-General.

Taxation — Business Corporation — Deductions — Stocks and Bonds subject to Taxation if owned by a Natural Person Resident in this Commonwealth.

In the assessment of the franchise tax upon a business corporation under St. 1903, c. 437, or St. 1909, c. 490, part III, the value of stocks and bonds which would be subject to taxation if owned by a natural person in this Commonwealth should not be deducted from the value of the corporate franchise.

OCT. 22, 1909.

HON. WILLIAM D. T. TREFRY, *Tax Commissioner.*

DEAR SIR: — You have requested my opinion as to the method of determining the amount upon which the franchise tax upon domestic business corporations is to be assessed.

By St. 1903, c. 437, § 72, codified as St. 1909, c. 490, part III, § 41, cl. 3, it is provided that there shall be deducted from the value of the shares constituting the capital stock of a domestic business corporation the value “of its property situated in another state or country and subject to taxation therein,” and “of securities which if owned by a natural person resident in this commonwealth would not be liable to taxation.” In St. 1903, but not in the codification, it is further provided that “from such value there shall not be deducted securities which, if owned by a natural person resident in this commonwealth, would be liable to taxation.”

Your inquiry is whether there should be deducted from the value of the shares constituting the capital stock of such a corporation the value of “certain stocks and bonds, all of which would be subject to taxation if owned by a natural person resident in this Commonwealth, which stocks and bonds upon the first day of May are situated in New York and Illinois.”

In determining the amount upon which the franchise tax upon a business corporation is to be assessed, no deductions are to be made other than those expressly authorized by statute. *Commonwealth v. New England Slate & Tile Co.*, 13 Allen, 391; Cf. *Commonwealth v. Hamilton Mfg. Co.*, 12 Allen, 298; *Manufacturers' Insurance Co. v. Loud*, 99 Mass. 146; *Home Insurance Co. v. New York*, 134 U. S. 594.

In view of the express provision of St. 1903, it is clear that under that law the value of the stocks and bonds in question should not be deducted from the value of the shares constituting the capital stock of the corporation. The provisions of the codifi-

cation, which took effect on the thirtieth day after June 12, 1909 (R. L., c. 8, § 1), are to be construed as continuations of existing statutes (section 26). Such codification is not to be presumed to have changed the law unless the intention clearly appears. *Wright v. Dresser*, 140 Mass. 147, 149. The commission which reported the codification expressly disclaim any intention to change the law (report of the Commission on Taxation, January, 1908, pp. 12, 79), and the same construction can reasonably be given to the law as codified as was given to the earlier law. It is, therefore, unnecessary for me to express an opinion as to which law governs, since, in my judgment, under either law the value of the stocks and bonds referred to is not to be deducted.

Very truly yours,

DANA MALONE, *Attorney-General*.

*Corporation — Name or Title containing the Words “ Bank ” or
“ Banking.”*

The provisions of St. 1909, c. 491, § 4, amending St. 1908, c. 590, § 16, that no person, partnership, corporation or association, except co-operative banks, savings banks and trust companies incorporated under the laws of this Commonwealth, and such foreign banking corporations as were doing business therein and were subject to the examination or supervision of the Bank Commissioner on June 1, 1906, should thereafter “transact business under any name or title which contains the word ‘bank’ or ‘banking,’ as descriptive of said business,” are applicable to a corporation organized prior to the passage of such act.

OCT. 26, 1909.

HON. ARTHUR B. CHAPIN, *Bank Commissioner*.

DEAR SIR: — I have your letter of the 19th inst., in which you request my opinion as to whether or not it is in violation of chapter 491 of the Acts of 1909 for any corporation chartered by this Commonwealth prior to the passage of said act to continue to use the words “bank” or “banking” in connection with its business. Your reference is to section 4 of the act cited, which amends St. 1908, c. 590, § 16, by adding at the end thereof the words: “Nor shall any person, partnership, corporation or association except co-operative banks incorporated under the laws of this commonwealth and corporations described in the first sentence of this section hereafter transact business under any name or title which contains the words ‘bank’ or ‘banking.’ as de-

scriptive of said business." The corporations described in the first sentence of the section are "savings banks and trust companies incorporated under the laws of this commonwealth," and "such foreign banking corporations as were doing business in this commonwealth and were subject to examination or supervision of the commissioner on June first, nineteen hundred and six."

This statute is in the nature of a police regulation for the prevention of fraud. Its purpose is evidently to prevent persons, partnerships, corporations and associations other than those under the supervision of the Bank Commissioner from holding themselves out as banks or banking institutions. It is intended that any one dealing with a corporation which transacts business under a name or title containing the words "bank" or "banking" shall have the assurance that he is safeguarded in such dealing by provisions of law and by State supervision. This purpose wholly fails if the prohibition in the statute under consideration be construed as not applying to corporations formed prior to its enactment.

The language of the statute, apart from other considerations, indicates that the Legislature meant that the prohibition should apply to corporations, whenever formed. If the Legislature had intended it to apply only to corporations formed after its enactment, it could readily have said so. If this had been the intention, the prohibition, in the case of corporations, would naturally have been against incorporation rather than against the transaction of business under such name or title. The prohibition, as applied to corporations, is the same as applied to persons, yet no one would suggest that the prohibition as to persons applied only to those commencing business after the passage of the act.

The history of the statute, so far as it is of any assistance, leads to the same conclusion. The statute was passed at the instance of the Bank Commissioner, who recommended legislation prohibiting the doing of business under such name or title "by organizations not incorporated under banking or trust company laws of this Commonwealth." There is here no suggestion of a limitation to corporations afterward formed.

The hardship caused by the statute, construed in this manner, is not unreasonably severe. A change in the name of a corporation may readily be effected. See St. 1903, c. 437, § 40. Of course the name has a value which would be destroyed by a change, but to require a change in name imposes no greater hard-

ship upon the corporation than upon a person, partnership or association. At any rate, the hardship is no greater than the Legislature may properly impose under a police regulation. No constitutional rights are invaded.

These considerations lead me to the conclusion which I have stated, — that the prohibition in the statute applies to the corporations not expressly excepted therefrom, regardless of the time of formation.

Very truly yours,

DANA MALONE, *Attorney-General*.

Insane Person — Guardian — Petition to sell Real Estate — Notice.

Under the provisions of St. 1909, c. 504, § 102, that upon a petition of a guardian for license to sell property of a spendthrift or of an insane person a license to sell shall not be granted to such guardian unless “seven days’ notice of the petition therefor has been given to the overseers of the poor of the city or town in which the spendthrift resides, or to the state board of insanity in the case of an insane person,” such notice, in the case of an insane person, is to be given only to the State Board of Insanity.

R. L., c. 145, § 41, providing that a conservator shall give bond as required of guardians of insane persons, and making all provisions of law relative to the management, sale or mortgage of the property of insane persons applicable to such conservator, is not repealed by St. 1909, c. 504, §§ 99–102, inclusive, providing for the appointment of guardians for insane persons and spendthrifts, and is to be construed in connection with such statutes.

Nov. 1, 1909.

OWEN COPP, M.D., *Executive Officer, State Board of Insanity*.

DEAR SIR: — You have requested my opinion as to the construction of St. 1909, c. 504, §§ 99, 100, 101 and 102, with reference to the following questions: —

First: must notice of guardian’s petition for license to sell property of an insane person be given only to the overseers of the poor of the city or town in which said insane person resides, or to the said overseers and to the State Board of Insanity or only to the State Board of Insanity?

Second: what effect does chapter 504, Acts of 1909, sections 99 to 102 inclusive, have upon Revised Laws, chapter 145, section 41, in regard to notices to be sent to the Board of Insanity?

The sections of the statute referred to are as follows: —

SECTION 99. If the relatives or friends of an insane person, or the mayor and aldermen of a city or the selectmen of a town in which he is an inhabitant or resident, or the state board of insanity, apply to the probate court to have a guardian appointed for him, the court shall cause not less than seven days' notice of the time and place appointed for the hearing to be given to him and to the state board of insanity, except that the court may, for cause shown, direct that a shorter notice be given to him and to the said board; and if after a hearing the court finds that he is incapable of taking care of himself, it shall appoint a guardian of his person and estate. A copy of such appointment shall be sent by mail by the register to the said board. If in the opinion of the court additional medical testimony as to the mental condition of the person alleged to be insane is desirable, it may require such person to submit to examination, and may appoint one or more physicians, expert in insanity, to examine such person and report their conclusions to the court. Reasonable expense incurred in such examination, shall be paid out of the estate of such person, or by the county, as may be determined by the court.

SECTION 100. Upon the petition of the mayor of a city, the selectmen of a town, the overseers of the poor of a city or town, the state board of insanity, or other person in interest, the court may, if it finds that the welfare of a minor, insane person, or spendthrift requires the immediate appointment of a temporary guardian of his person and estate, appoint a temporary guardian of such minor, insane person, or spendthrift, with or without notice, and may in like manner remove or discharge him or terminate the trust. A temporary guardian may proceed and continue in the execution of his duties, notwithstanding an appeal from the decree appointing him, until it is otherwise ordered by the supreme judicial court, or until the appointment of a permanent guardian, or until the trust is otherwise legally terminated.

SECTION 101. No final account or discharge of a guardian of an insane person shall be allowed under the provisions of chapter one hundred and forty-five of the Revised Laws, unless at least seven days' notice of the petition therefor has been given to the state board of insanity.

SECTION 102. A license to sell shall not be granted to the guardian of a spendthrift who resides in this commonwealth, or of an insane person, unless seven days' notice of the petition therefor has been given to the overseers of the poor of the city or town in which the spendthrift resides, or to the state board of insanity in the case of an insane person. Such notice may be served upon any one of said overseers or board.

In my opinion, the statute, in section 102, provides that notice of a guardian's petition to sell property of an insane person who resides in this Commonwealth shall be given only to the State Board of Insanity. The provision as to notice to the overseers of the poor applies only to the case of a spendthrift. The language of the act seems to me clear, and the construction indicated is in accord with the general purpose of the act, to bring all matters relative to the care and support of the insane into the hands of State officials.

In reply to the second question, my opinion is that since R. L., c. 145, § 41, has been neither repealed nor amended, it is to be construed as still in force and to be read with the statute above quoted. R. L., c. 145, § 41, is as follows:—

Such conservator shall give bond as is required of guardians of insane persons, and all provisions of law relative to the management, sale or mortgage of the property of insane persons shall apply to such conservator.

Since St. 1909, c. 504, contains the present provisions of law relative to the management, sale or mortgage of the property of insane persons, the provisions of sections 99–102 are applicable to the cases of persons for whose property conservators have been appointed, and notice of petitions for the disposition of property in the hands of conservators must be given to the State Board of Insanity.

While, however, this is in my opinion clearly the effect of the statutes as they stand, it would seem that the situation may have been the result of an oversight upon the part of the Legislature. St. 1909, c. 504, expressly provides that in the case of a spendthrift the guardian's notice shall be given to the overseers of the poor of the city or town where the spendthrift resides. The position of an aged person whose property is in the hands of a conservator is more nearly analogous to that of a spendthrift than that of an insane person, and as a matter of administration it would seem that the law should be so amended as to require the conservator to give notice of his petitions to the overseers of the poor rather than to the State Board of Insanity.

Very truly yours,

DANA MALONE, *Attorney-General*.

Foreign Corporation — Usual Place of Business — Commissioner of Corporations.

The words "usual place of business," in R. L., c. 126, § 4, which provides that every foreign corporation which has a usual place of business within the Commonwealth, or is engaged therein, permanently or temporarily, in the construction, erection, alteration or repair of a building, bridge, railroad, railway or structure of any kind, shall, before doing business in this Commonwealth, in writing appoint the Commissioner of Corporations and his successor in office to be its true and lawful attorney, include a foreign corporation which has executive offices within the Commonwealth where a considerable part of the management of the business of the company is carried on.

Nov. 5, 1909.

HON. WILLIAM D. T. TREFRY, *Commissioner of Corporations.*

DEAR SIR: — You have requested my opinion as to whether certain foreign public service corporations for which the Stone & Webster Management Association acts as general manager may be said to have usual places of business in this Commonwealth, and thus become subject to the provisions of chapter 126 of the Revised Laws.

A foreign public service corporation is subject to the provisions of this chapter if it "has a usual place of business in this Commonwealth" (section 4). The language quoted is the same as that used in R. L., c. 14, § 50, and in St. 1903, c. 437, § 58.

Under date of Oct. 26, 1908, I advised you that "the phrase 'usual place of business' used in the Revised Laws is broad enough to include corporations which had within this Commonwealth offices used solely for directors' meetings or transfer offices . . .", and that these words in section 58 of the business corporation act "are to be construed as they were to be construed under the earlier act." In this opinion I was interpreting the law relative to mining companies. I am, however, of opinion that the words "usual place of business" are to be construed in the same way in the section now under consideration as in the sections of the Revised Laws dealing with mining companies and in the statute dealing with business corporations. In my opinion, if the companies in question actually have executive offices here, at which offices a considerable part of the management of the companies' business is carried on, they have usual places of

business here within the meaning of chapter 126 of the Revised Laws. Cf. *People v. Horn Silver Mining Co.*, 105 N. Y. 76.

I do not attempt to pass upon the specific cases submitted, since each case must be determined upon its special facts.

Very truly yours,

DANA MALONE, *Attorney-General*.

Savings Banks — Authorized Investments — First Mortgages of Real Estate — Notes secured by a Mortgage of Real Estate to a Trust Company.

Notes secured by a mortgage of a tract of land with buildings thereon to a trust company as trustee, as security for an issue of notes made by the owners of the property, of which the notes in question are a part, are not a legal investment for savings banks, since they do not constitute an investment in "first mortgages of real estate," within the provisions of St. 1908, c. 590, § 68, cl. 1, defining authorized investments for savings banks in this Commonwealth.

Nov. 11, 1909.

Hon. ARTHUR B. CHAPIN, *Bank Commissioner*.

DEAR SIR: — You ask my opinion as to whether it is lawful for a savings bank to invest in notes secured by a mortgage of a tract of land with buildings thereon to a trust company, as trustee, as security for an issue of notes made by the owners of the property of which the notes referred to are a part. These notes amount on the whole to less than 60 per cent. of the value of the real estate subject to the mortgage.

St. 1908, c. 590, § 68, cl. 1, which defines authorized investments for savings banks, is as follows: —

First. In first mortgages of real estate located in this commonwealth not to exceed sixty per cent of the value of such real estate; but not more than seventy per cent of the whole amount of deposits shall be so invested. If a loan is made on unimproved and unproductive real estate, the amount loaned thereon shall not exceed forty per cent of the value of such real estate. No loan on mortgage shall be made except upon written application showing the date, name of applicant, amount asked for and security offered, nor except upon the report of not less than two members of the board of investment who shall certify on said application, according to their best judgment, the value of the premises to be mortgaged; and such application shall be filed and preserved with the records of the corporation.

At the expiration of every such loan made for a period of five or more years not less than two members of the board of investment shall certify in writing, according to their best judgment, the value of the premises mortgaged; and the premises shall be revalued in the same manner at intervals of not more than five years so long as they are mortgaged to such corporation. Such report shall be filed and preserved with the records of the corporation. If such loan is made on demand or for a shorter period than five years, a revaluation in the manner above prescribed shall be made of the premises mortgaged not later than five years after the date of such loan and at least every fifth year thereafter. If at the time a revaluation is made the amount loaned is in excess of sixty per cent, or in the case of unimproved and unproductive real estate in excess of forty per cent, of the value of the premises mortgaged, a sufficient reduction in the amount of the loan shall be required, as promptly as may be practicable, to bring the loan within sixty per cent, or in the case of unimproved and unproductive real estate within forty per cent, of the value of said premises.

Savings banks cannot invest in any notes of the kind described unless such investment is authorized by clause 1 of the above section, which authorizes investments in "first mortgages of real estate located in this commonwealth, not to exceed sixty per cent of the value of such real estate." The question is, therefore, whether the investment described is an investment in "first mortgages of real estate."

A similar question was considered by Attorney-General Knowlton. (1 Op. Atty.-Gen., 434.) St. 1894, c. 317, § 21, was then in force. It did not differ materially, so far as this question is concerned, from the present statute. In that opinion the then Attorney-General said:—

I am of opinion, however, that the purchase of bonds by a savings bank, which are a portion of a larger number secured by a mortgage given by the obligor to a third person as trustee for the benefit of bondholders, is not a "loan upon mortgage," within the meaning of the statutes relating to savings banks. . . . "Loans upon first mortgages of real estate," as that expression is used in the statute, are loans made to an individual or a corporation upon the security of a mortgage given by the borrower to the savings bank. Certain rights attach to the holder of a mortgage which do not appertain to the holder of a bond secured by a mortgage in the hands of a trustee. It was, in my opinion, the intention of the statute to authorize savings banks to loan upon mortgages only when the full and unrestricted rights of mortgagees are conferred upon

the bank, to the end that the entire control and custody should be in the hands of the bank. (Page 435.)

In an opinion of Attorney-General Parker (? Op. Atty.-Gen., 593) the same provision of statute, then R. L., c. 113, § 26, cl. 1, was under consideration, and it was pointed out that in the case of an assignment of a mortgage to a savings bank the section contemplates one "which should have effect to vest in the latter (that is, the savings bank) the full and unrestricted rights of a mortgagee in the premises."

The general propositions stated in these opinions were clearly correct, and no reason appears for now departing from them.

It is true that certain of the specific objections existing in the case considered in the opinion of the Attorney-General first cited (1 Op. Atty.-Gen., 434) have been done away with. The trustee cannot require indemnity before foreclosing; he has no prior lien on the property for his charges; there is no express exemption from responsibility for the negligence of agents and the trustee has not discretion as to whether or not to foreclose. It is to be noticed, however, that any holder of a note may request foreclosure. The result is that some other person holding a note secured by the mortgage in question might insist upon foreclosure, although the bank did not wish it, and the bank could not prevent such foreclosure. The bank has not, then, entire control and custody as it would have in the case of a mortgage held by it directly.

It is not clear to me that it is contemplated to comply with the provisions of the first clause of section 68, which provides that "no loan on mortgage shall be made except upon written application showing the date, name of applicant, amount asked for and security offered, nor except upon the report of not less than two members of the board of investment who shall certify on said application, according to their best judgment, the value of the premises to be mortgaged." If this is not done, clearly the loan would not be one authorized by the statute. It is further provided in the second paragraph of the first clause of said section that at the expiration of every such loan there must be a revaluation by the board of investment at intervals of not more than five years so long as they are mortgaged; and also that "If at the time a revaluation is made the amount loaned is in excess of sixty per cent of the value of the premises mortgaged, a sufficient reduction in the amount of the loan shall be

required, as promptly as may be practicable, to bring the loan within sixty per cent of the value of the premises."

The deed of trust, a copy of which is submitted to me, makes no provision for such a contingency; and from a careful consideration of the statute I am of opinion that such a loan was not contemplated by the Legislature, but that the words "so long as they are mortgaged to such corporation" mean a direct mortgage to the savings bank itself and not to a trustee. I am, therefore, of opinion that such an investment in the case described is not an investment in "first mortgages of real estate." As pointed out in the opinion first quoted, such forms of loans are becoming more frequent, and it may be that the Legislature will authorize savings banks to purchase them; but until such time comes I am of opinion that savings banks cannot legally invest therein.

Very truly yours,

DANA MALONE, *Attorney-General*.

Trust Company — Reserve — Time Deposit.

An agreement in writing, payable thirty days after demand or notice, is a time deposit payable at a stated time, within the meaning of St. 1908, c. 520, § 8, which provides that "every trust company . . . shall at all times have on hand as a reserve an amount equal to at least fifteen per cent of the aggregate amount of its deposits, exclusive of savings deposits and of time deposits represented by certificates or agreements in writing and payable only at a stated time."

Nov. 12, 1909.

HON. ARTHUR B. CHAPIN, *Bank Commissioner*.

DEAR SIR: — You request my opinion as to whether an agreement in writing, payable thirty days after demand or notice, is a time deposit payable at a stated time, and therefore exempt from the reserve requirements.

St. 1908, c. 520, § 8, provides that: —

Every trust company doing business within the commonwealth shall at all times have on hand as a reserve an amount equal to at least fifteen per cent of the aggregate amount of its deposits, exclusive of savings deposits and of time deposits represented by certificates or agreements in writing and payable only at a stated time, but whenever such time deposits may be withdrawn within thirty days they shall be subject to the reserve requirements of this

act; and every trust company doing business in the city of Boston shall at all times have on hand as a reserve an amount equal to at least twenty per cent of the aggregate amount of its deposits computed in the same manner.

In my opinion, this law requiring a reserve does not apply to deposits of the character described in the question. The deposits in question cannot be withdrawn within thirty days, but only thirty days after demand or notice, and therefore come within the terms of the statute which exempts deposits payable at a stated time from the reserve requirement.

Very truly yours,

DANA MALONE, *Attorney-General*.

Official Bond — Surety — Married Woman — Wife of Principal.

Under the provisions of R. L., c. 153, § 2, that “a married woman may make contracts, oral and written, sealed and unsealed, in the same manner as if she were sole, except that she shall not be authorized hereby to make contracts with her husband,” a married woman may, as surety, sign the official bond of her husband.

Nov. 23, 1909.

CHARLES R. PRESCOTT, Esq., *Controller of County Accounts*.

DEAR SIR:—In answer to your communication, dated November 17, in which you inquire whether or not a wife is eligible as surety upon the official bond of her husband, I beg to refer you to the provisions of R. L., c. 153, § 2, which section is as follows:—

A married woman may make contracts, oral and written, sealed and unsealed, in the same manner as if she were sole, except that she shall not be authorized hereby to make contracts with her husband.

This statute “enables a married woman to ‘make contracts, oral and written, sealed and unsealed, in the same manner as if she were sole,’ and does not require that the consideration of her contracts should enure to her own benefit. The provision that nothing in this act shall authorize her ‘to convey property to, or make contracts with, her husband,’ is evidently not intended to impose any new restriction on her capacity, but merely to affirm the rule of the common law, so far as her husband

is the other party to her grant or contract; and does not prevent both of them from binding themselves by a joint promise to a third person, within the authority conferred by the statute. *Parker v. Kane*, 4 Allen, 346." (*Major v. Holmes*, 124 Mass. 108.) See also *Binney v. Globe National Bank*, 150 Mass. 574.

It follows, therefore, that a married woman may, as surety, sign the official bond of her husband.

Very truly yours,

DANA MALONE, *Attorney-General*.

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LIST OF CASES

IN WHICH THE

ATTORNEY-GENERAL

HAS APPEARED

DURING THE YEAR 1909.

GRADE CROSSINGS.

Notices have been served upon this department of the filing of the following petitions for the appointment of special commissioners for the abolition of grade crossings:—

Barnstable County.

Barnstable, Selectmen of, petitioners. Petition for abolition of County Road, Pond Village, crossing. Railroad Commissioners appointed commissioners. Commissioners' report filed. Arthur W. DeGoosh appointed auditor. Auditor's second report filed. Pending.

Bourne, Selectmen of, petitioners. Petition for the abolition of Collins and Handy crossings. Louis A. Frothingham, Henry L. Parker, Jr., and Lyman P. Thomas, appointed commissioners. Commissioners' report filed. Arthur W. DeGoosh appointed auditor. Auditor's first report filed. Pending.

Berkshire County.

Adams. Hoosac Valley Street Railway Company, petitioners. Petition for abolition of Commercial Street crossing in Adams. George W. Wiggin, William W. McClench and Edmund K. Turner appointed commissioners. Commissioners' report filed. Frank H. Cande appointed auditor. Auditor's second report filed. Pending.

Great Barrington, Selectmen of, petitioners. Petition for the abolition of a grade crossing in the village of Housatonic in said town. John J. Flaherty, Edmund K. Turner and Stephen S. Taft appointed commissioners. Commissioners' report filed. Frank N. Nay appointed auditor. Auditor's second report filed. Pending.

Lanesborough, Selectmen of, petitioners. Petition for abolition of Valley Road and Glen Road crossings. Railroad Commissioners appointed commissioners. Commissioners' report filed. Pending.

Lee, Selectmen of, petitioners. Petition for abolition of Langdon's crossing in Lee. Wade Keyes, Thomas W. Kennefick

and Luther Dean appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Lenox, Selectmen of, petitioners. Petition for abolition of grade crossings in Lenox. Fred Joy, Louis A. Frothingham and Edmund K. Turner appointed commissioners. Commissioners' report filed. J. Mott Hallowell appointed auditor. Auditor's first report filed. Pending.

North Adams. Hoosac Valley Street Railway Company, petitioners. Petition for abolition of Main Street crossing, known as Braytonville crossing, in North Adams. Edmund K. Turner, William W. McClench and Joseph P. Magenis appointed commissioners. Commissioners' report filed. Frank H. Cande appointed auditor. Auditor's first report filed. Pending.

North Adams, Mayor and Aldermen of, petitioners. Petition for abolition of State Street and Furnace Street crossings. Edmund K. Turner, David F. Slade and William G. McKechnie appointed commissioners. Pending.

Pittsfield, Mayor and Aldermen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for the abolition of Hubbard and Gates avenues and Jason Street crossings in Pittsfield. Thomas W. Kennefick, William Sullivan and Charles M. Ludden appointed commissioners. Commissioners' report filed. Patrick J. Ashe appointed auditor. Auditor's first report filed. Pending.

Pittsfield, Mayor and Aldermen of, petitioners. Petition for abolition of Merrill crossing in Pittsfield. Thomas W. Kennefick, Frederick L. Green and Edmund K. Turner appointed commissioners. Pending.

Pittsfield, Mayor and Aldermen of, petitioners. Petition for abolition of Holmes Road crossing. William W. McClench, Charles N. Clark and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Stockbridge, Selectmen of, petitioners. Petition for the abolition of "River Road" crossing in Stockbridge. James B. Carroll, Edward B. Bishop and Luther Dean appointed commissioners. Commissioners' report filed. Wade Keyes appointed auditor. Auditor's first report filed. Pending.

Stockbridge, Selectmen of, petitioners. Petition for abolition of South Street crossing. Railroad commissioners appointed

commissioners. Commissioners' report filed. A. W. De-Goosh appointed auditor. Pending.

Williamstown. Hoosac Valley Street Railway Company, petitioners. Petition for the abolition of a grade crossing in Williamstown, near the Fitchburg Railroad station. Edmund K. Turner, William W. McClench and Charles N. Clark appointed commissioners. Commissioners' report filed. Frank H. Cande appointed auditor. Auditor's second report filed. Pending.

Bristol County.

Attleborough. Directors of Old Colony Railroad, petitioners. Petition for abolition of South Main Street crossing in Attleborough. George W. Wiggin, Augustus P. Martin and Charles A. Allen appointed commissioners. Commissioners' report filed. Clarence H. Cooper appointed auditor. Auditor's third report filed. Pending.

Attleborough, Selectmen of, petitioners. Petition for abolition of West Street, North Main Street and other crossings in Attleborough. James R. Dunbar, Henry L. Parker and William Jackson appointed commissioners. Commissioners' report filed. Chas. P. Searle appointed auditor. Auditor's sixth report filed. Pending.

Easton. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of crossing at Eastondale. James E. Cotter, Wm. Rankin and Chas. D. Bray appointed commissioners. Fred Joy appointed auditor. Auditor's fourth report filed. Pending.

Fall River, Mayor and Aldermen of, petitioners. Petition for abolition of Brownell Street crossing and other crossings in Fall River. John Q. A. Brackett, Samuel N. Aldrich and Charles A. Allen appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's nineteenth report filed. Pending.

Mansfield. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at North Main, Chauncey, Central, West, School and Elm streets in Mansfield. Samuel L. Powers, Stephen S. Taft and Wm. Jackson appointed commissioners. Pending.

New Bedford, Mayor and Aldermen of, petitioners. Petition for abolition of certain grade crossings in New Bedford. George

F. Richardson, Horatio G. Herrick and Wm. Wheeler appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's thirteenth report filed. Pending.

Taunton, Mayor and Aldermen of, petitioners. Petition for abolition of grade crossings in Taunton. William B. French, A. C. Southworth and Edward B. Bishop appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Disposed of.

Taunton, Mayor and Aldermen of, petitioners. Petition for abolition of grade crossings at Danforth and other streets in Taunton. Pending.

Essex County.

Gloucester. Boston & Maine Railroad, petitioner. Petition for abolition of crossings at Magnolia Avenue and Brays crossing. Arthur Lord, Moody Kimball and P. H. Cooney appointed commissioners. Pending.

Haverhill, Mayor and Aldermen of, petitioners. Petition for abolition of Washington Street and other crossings in Haverhill. George W. Wiggin, William B. French and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's ninth report filed. Pending.

Ipswich. Boston & Maine Railroad Company, petitioners. Petition for abolition of Locust Street crossing in Ipswich. George W. Wiggin, Edmund K. Turner and William F. Dana appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Ipswich, Selectmen of, petitioners. Petition for abolition of High Street and Locust Street crossings. Geo. W. Wiggin, Edmund K. Turner and William F. Dana appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Pending.

Lawrence. Boston & Maine Railroad, petitioner. Petition for abolition of crossing at Chickering Street. Pending.

Lynn, Mayor and Aldermen of, petitioners. Petition for abolition of Summer Street and other crossings on Saugus branch of Boston & Maine Railroad and Market Street and other crossings on main line. George W. Wiggin, Edgar R.

Champlin and Edmund K. Turner appointed commissioners. Commissioners' report filed. Pending.

Lynn, Mayor and Aldermen of, petitioners. Petition for abolition of grade crossings at Pleasant and Shepard streets, Gas Wharf Road and Commercial Street, on the Boston, Revere Beach & Lynn Railroad. Pending.

Rowley. Boston & Maine Railroad Company, petitioners. Petition for abolition of Main Street crossing in Rowley. E. K. Turner, Ralph A. Stewart and James M. Swift appointed commissioners. Commissioners' report filed. Edward A. McLaughlin appointed auditor. Auditor's second report filed. Pending.

Salem, Mayor and Aldermen of, petitioners. Petition for the abolition of grade crossings at Bridge, Washington, Mill, North, Flint and Grove streets in Salem. Pending.

Salem, Mayor and Aldermen of, petitioners. Petition for abolition of Lafayette Street crossing in Salem. Pending.

Franklin County.

Deerfield, Selectmen of, petitioners. Petition for abolition of "Upper Wisdom Road" crossing. Edmund K. Turner, Calvin Coolidge and Hugh P. Drysdale appointed commissioners. Commissioners' report filed. Lyman W. Griswold appointed auditor. Pending.

Greenfield, Selectmen of, petitioners. Petition for the abolition of Allen and Russell streets crossings in Greenfield. Edmund K. Turner, Walter P. Hall and Fred D. Stanley appointed commissioners. Stephen S. Taft appointed auditor. Auditor's first report filed. Pending.

Northfield, Selectmen of, petitioners. Petition for abolition of crossing on road to South Vernon. Edmund K. Turner, Charles W. Hazelton and Charles H. Innes appointed commissioners. Commissioners' report filed. Pending.

Hampden County.

Chicopee, Mayor and Aldermen of, petitioners. Petition for abolition of Plainfield and Exchange Street crossings and other crossings in Chicopee. Geo. W. Wiggin, Edmund K. Turner and Fred D. Stanley appointed commissioners. Commissioners' report filed. Timothy G. Spaulding appointed auditor. Auditor's fourth report filed. Pending.

Palmer, Selectmen of, petitioners. Petition for abolition of Palmer and Belchertown Road crossing in Palmer. T. M. Brown, Chas. E. Hibbard and Henry G. Taft appointed commissioners. Commissioners' report filed. Stephen S. Taft appointed auditor. Auditor's first report filed. Pending.

Palmer, Selectmen of, petitioners. Petition for abolition of Burley's crossing in Palmer. Pending.

Russell, Selectmen of, petitioners. Petition for abolition of Montgomery Road crossing. Railroad Commissioners appointed commissioners. Commissioners' report filed. Thomas W. Kennefiek appointed auditor. Pending.

Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of Bay State Road and other crossings in Springfield. George W. Richardson, Marshall Wilcox and George W. Wiggin appointed commissioners. Commissioners' report filed. Charles W. Bosworth appointed auditor. Auditor's first report filed. Pending.

Springfield, Mayor and Aldermen of, petitioners. Petition for abolition of South End Bridge crossing in Springfield. Arthur H. Wellman, John J. Flaherty and George F. Swain appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Westfield, Selectmen of, petitioners. Petition for the abolition of North Elm Street crossing in Westfield. Charles E. Hibbard, Joseph Bennett and George W. Wiggin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Disposed of.

Westfield. Boston & Albany Railroad Company, petitioners. Petition for abolition of Coburn's and Morse's crossings in Westfield. Charles M. Ludden, William Sullivan and Richard W. Irwin appointed commissioners. Commissioners' report filed. Ralph W. Ellis appointed auditor. Auditor's first report filed. Disposed of.

Hampshire County.

Belchertown, Selectmen of, petitioners. Petition for abolition of Holyoke Road crossing in Belchertown. George W. Wiggin, Fred D. Stanley and Edmund K. Turner appointed commissioners. Commissioners' report filed. Stephen S. Taft appointed auditor. Auditor's second report filed. Pending.

Belchertown, Selectmen of, petitioners. Petition for the abolition of Leache's crossing in Belchertown. Augustus W. Locke, George W. Johnson and Joseph Bennett appointed commissioners. Commissioners' report filed. William H. Clapp appointed auditor. Auditor's report filed. Disposed of.

Belchertown, Selectmen of, petitioners. Petition for the abolition of crossing of road from Belchertown to Three Rivers and road from Bondville to Ludlow. Pending.

Northampton, Mayor and Aldermen of, petitioners. Petition for abolition of Grove Street and Earl Street crossings in Northampton. Frederick L. Greene, Stephen S. Taft and James M. Sickman appointed commissioners. Commissioners' report filed. William P. Hayes appointed auditor. Auditor's first report filed. Pending.

Ware, Selectmen of, petitioners. Petition for abolition of Maple Street and Gilbertville Road crossings in Ware. Alpheus Sanford, Everett C. Bumpus and William W. McClench appointed commissioners. Commissioners' report filed. John W. Mason appointed auditor. Auditor's second report filed. Pending.

Middlesex County.

Acton, Selectmen of, petitioners. Petition for abolition of Great Road crossing in Acton. Benj. W. Wells, George Burrage and William B. Sullivan appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Pending.

Acton, Selectmen of, petitioners. Petition for abolition of Maynard, Stow and Maple streets crossings in Acton. Edmund K. Turner, Edward F. Blodgett and Wade Keyes appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's third report filed. Pending.

Ayer, Selectmen of, petitioners. Petition for abolition of Main Street crossing in Ayer. Samuel K. Hamilton, Theodore C. Hurd and Edmund K. Turner appointed commissioners. Commissioners' report filed. Robert P. Clapp appointed auditor. Auditor's third report filed. Pending.

Ayer, Selectmen of, petitioners. Petition for abolition of West Main and Park streets crossing in Ayer. Frank P. Goulding, Charles A. Allen and Anson D. Fessenden appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's second report filed. Disposed of.

- Belmont, Selectmen of, petitioners. Petition for abolition of Brighton Street, Concord Avenue and Trapelo Road crossings in Belmont. Pending. Theodore C. Hurd, Fred Joy and George F. Swain appointed commissioners. Commissioners' report filed. Guy Murchie appointed auditor. Auditor's third report filed. Pending.
- Cambridge. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Prison Point Street crossing in Cambridge. Henry S. Milton, Edward B. Bishop and Henry G. Taft appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's sixth report filed. Pending.
- Chelmsford, Selectmen of, petitioners. Petition for abolition of Princeton Street crossing in Chelmsford. Edmund K. Turner, Frederick W. Dallinger and Charles F. Worcester appointed commissioners. Commissioners' report filed. W. C. Dillingham appointed auditor. Auditor's second report filed. Pending.
- Everett. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of crossings at Broadway and Main Street in Everett. George W. Wiggin, Edmund K. Turner and Robert S. Gray appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's sixth report filed. Pending.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Marble Street crossing. Pending.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Concord Street crossing. Pending.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Waverly Street crossing. Pending.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Bishop Street crossing. Pending.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Hollis and Waushakum streets crossings. Pending.
- Framingham, Selectmen of, petitioners. Petition for the abolition of Claflin Street crossing. Pending.
- Lexington, Selectmen of, petitioners. Petition for abolition of Grant Street crossing in Lexington. Alpheus Sanford, Edmund K. Turner and S. Everett Tinkham appointed commissioners. Commissioners' report filed. Franklin Freeman appointed auditor. Auditor's first report filed. Pending.

- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Middlesex and Thorndike streets crossings. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Boston Road and Plain Street crossings. Arthur Lord, David F. Slade and Henry A. Wyman appointed commissioners. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of School and Walker streets crossings. Arthur Lord, David F. Slade and Henry A. Wyman appointed commissioners. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Lincoln Street crossing. Arthur Lord, David F. Slade and Henry A. Wyman appointed commissioners. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Middlesex, Thorndike and Lincoln streets and Boston Road grade crossings. Pending.
- Lowell, Mayor and Aldermen of, petitioners. Petition for abolition of Pawtucket Street crossing and other crossings in Lowell. George W. Wiggin, John W. Ellis and Samuel L. Minot appointed commissioners. Commissioners' report filed. Patrick H. Cooney appointed auditor. Auditor's second report filed. Disposed of.
- Malden. Directors of Boston & Maine Railroad Company, petitioners. Petition for abolition of Medford Street and other crossings in Malden. Geo. W. Wiggin, Robert O. Harris and Edmund K. Turner appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's third report filed. Pending.
- Malden, Mayor and Aldermen of, petitioners. Petition for abolition of Pleasant and Winter streets crossing in Malden. George W. Wiggin, Edmund K. Turner and Fred Joy appointed commissioners. Commissioners' report filed. Winfield S. Slocum appointed auditor. Auditor's first report filed. Pending.
- Marlborough, Mayor and Aldermen of, petitioners. Petition for abolition of Hudson Street crossing in Marlborough. Walter Adams, Charles A. Allen and Alpheus Sanford appointed commissioners. Commissioners' report filed. Pending.
- Natick. Boston & Worcester Street Railway Company, petitioners. Petition for alteration of Worcester Street crossing in

- Natick. Geo. W. Wiggin, Edmund K. Turner and Larkin T. Trull appointed commissioners. Commissioners' report filed. Theo. C. Hurd appointed auditor. Auditor's second report filed. Pending.
- Newton, Mayor and Aldermen of, petitioners. Petition for the abolition of Concord Street and Pine Grove Avenue crossings in Newton. George W. Wiggin, T. C. Mendenhall and Edmund K. Turner appointed commissioners. Pending.
- Newton, Mayor and Aldermen of, petitioners. Petition for abolition of crossings on main line in Newton. Theo. C. Hurd appointed auditor. Auditor's eleventh report filed. Pending.
- Newton, Mayor and Aldermen of, petitioners. Petition for the abolition of Glen Avenue and nine other crossings in Newton. Geo. W. Wiggin, T. C. Mendenhall and Edmund K. Turner appointed commissioners. Commissioners' report filed. Patrick H. Cooney appointed auditor. Auditor's sixteenth report filed. Pending.
- North Reading, Selectmen of, petitioners. Petition for abolition of Main Street crossing in North Reading. Alpheus Sanford, George N. Poor and Louis M. Clark appointed commissioners. Report of commissioners filed. Pending.
- Somerville, Mayor and Aldermen of, petitioners. Petition for abolition of Park Street, Dane Street, Somerville Avenue and Medford Street crossings in Somerville. George W. Wiggin, George F. Swain and James D. Colt appointed commissioners. Commissioners' report filed. Patrick H. Cooney appointed auditor. Auditor's third report filed. Pending.
- Wakefield, Selectmen of, petitioners. Petition for abolition of Hanson Street crossing in Wakefield. Pending.
- Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of South Street crossing in Waltham. Geo. F. Swain, ——— and Geo. A. Sanderson appointed commissioners. Pending.
- Waltham, Mayor and Aldermen of, petitioners. Petition for abolition of Moody Street, Main Street, Elm Street, River Street, Pine Street, Newton Street and Calvary Street crossings in Waltham. Arthur Lord, Patrick H. Cooney and George F. Swain appointed commissioners. Pending.
- Weston, Selectmen of, petitioners. Petition for abolition of Church Street crossing. Railroad Commissioners appointed commissioners. Pending.

Weston, Selectmen of, petitioners. Petition for abolition of Concord Road crossing. Railroad Commissioners appointed commissioners. Pending.

Winchester, Selectmen of, petitioners. Petition for the abolition of crossing at Winchester station square. George W. Wiggin, George F. Swain and Arthur Lord appointed commissioners. Pending.

Norfolk County.

Braintree, Selectmen of, petitioners. Petition for the abolition of the Pearl Street crossing at South Braintree. Patrick H. Cooney, Frank N. Nay and George F. Swain appointed commissioners. Pending.

Braintree. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at School, Elm, River and Union streets in Braintree. John L. Bates, Winfield S. Slocum and Arthur H. Wellman appointed commissioners. Pending.

Brookline. Directors of Boston & Albany Railroad Company, petitioners. Petition for the abolition of Kerrigan Place crossing in Brookline. William Sullivan, Henry M. Hutchins and Wade Keyes appointed commissioners. Commissioners' report filed. Henry M. Hutchins appointed auditor. Auditor's first report filed. Pending.

Brookline and Boston. Directors of the Boston & Albany Railroad Company, petitioners. Petition for the abolition of Reservoir Lane crossing in Boston and Brookline. Henry C. Mulligan, Charles T. Davis and Albert S. Apsey appointed commissioners. Commissioners' report filed. Robert G. Dodge appointed auditor. Auditor's second report filed. Pending.

Canton. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Dedham Road crossing in Canton. Samuel L. Powers, Stephen S. Taft and Wm. Jackson appointed commissioners. Pending.

Dedham. Directors of the Old Colony Railroad Company, petitioners. Petition for the abolition of River Street and Whiting Avenue crossings. Augustus P. Martin, Charles A. Allen and Fred Joy appointed commissioners. Commissioners' report filed. Clarence H. Cooper appointed auditor. Auditor's supplemental report filed. Disposed of.

- Dedham, Selectmen of, petitioners. Petition for the abolition of Eastern Avenue and Dwight Street crossings in Dedham. Alpheus Sanford, Charles Mills and J. Henry Reed appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Pending.
- Dedham, Selectmen of, and Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petitions for abolition of East Street, Walnut Street and Vernon Street crossings in Dedham, consolidated with petitions to abolish Milton Street crossing in Hyde Park. Samuel N. Aldrich, Edward B. Bishop and H. C. Southworth appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's thirteenth report filed. Pending.
- Foxborough. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at Cohasset and Summer streets in Foxborough. Samuel L. Powers, Stephen S. Taft and Wm. Jackson appointed commissioners. Pending.
- Hyde Park and Dedham, consolidated petitions. See Dedham.
- Hyde Park, Selectmen of, petitioners. Petition for abolition of Fairmount Avenue and Bridge Street crossings in Hyde Park. Boyd B. Jones, Edmund K. Turner and Fred Joy appointed commissioners. Thomas W. Proctor appointed auditor. Auditor's second report filed. Pending.
- Needham, Selectmen of, petitioners. Petition for abolition of Charles River Street crossing in Needham. Pending.
- Quincy. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Saville and Water streets crossings in Quincy. John L. Bates, Winfield S. Slocum and Arthur H. Wellman appointed commissioners. Pending.
- Sharon. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of grade crossing at Depot, Garden and Mohawk streets in Sharon. Samuel L. Powers, Stephen S. Taft and Wm. Jackson appointed commissioners. Pending.
- Walpole, Selectmen of, petitioners. Petition for abolition of Oak Street crossing and other crossings in Walpole. Dana Malone, Edmund K. Turner and Henry A. Wyman appointed commissioners. Commissioners' report filed. N. L. Sheldon appointed auditor. Auditor's fourth report filed. Pending.

Westwood. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Green Lodge Street crossing in Westwood. Samuel L. Powers, Stephen S. Taft and Wm. Jackson appointed commissioners. Pending.

Plymouth County.

Abington. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Central Street crossing in Abington. Alpheus Sanford, Erastus Worthington, Jr., and Edward B. Bishop appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's second report filed. Pending.

Hingham. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Rockland Street crossing in Hingham. Winfield S. Slocum, Alpheus Sanford and Henry C. Southworth appointed commissioners. Arthur W. DeGoosh appointed auditor. Auditor's first report filed. Pending.

Scituate. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Water Street and Union Street crossings in Scituate. Arthur H. Wellman, Edmund K. Turner and Oscar A. Marden appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's third report filed. Pending.

Suffolk County.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Dudley Street crossing in Dorchester. Thomas Post, Fred Joy and Edmund K. Turner appointed commissioners. Commissioners' report filed. James D. Colt appointed auditor. Auditor's eighth report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Dorchester Avenue crossing in Boston. F. N. Gillette, Charles S. Lilley and Charles Mills appointed commissioners. Commissioners' report filed. Fred Joy appointed auditor. Auditor's thirty-first report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Austin Street, Cambridge Street and Perkins Street crossings in Charlestown. Henry S. Milton, Edward B. Bishop and Henry G. Taft appointed commissioners. Com-

missioners' report filed. Fred Joy appointed auditor. Auditor's twelfth report filed. Pending.

Boston. New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Neponset and Granite avenues crossings in Dorchester. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Freeport, Adams, Park, Mill and Walnut streets and Dorchester Avenue crossings. James R. Dunbar, Samuel L. Powers and Thomas W. Proctor appointed commissioners. Commissioners' report filed. Arthur H. Wellman appointed auditor. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Congress Street crossing in Boston. George W. Wiggin, Edward B. Bishop and Charles A. Allen appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's twenty-seventh report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for the abolition of the Essex Street crossing in Brighton. George W. Wiggin, William B. French and Winfield S. Slocum appointed commissioners. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of Blue Hill Avenue and Oakland Street crossings in Boston. William B. French, Arthur H. Wellman and George A. Kimball appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's twentieth report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of all crossings in East Boston. George W. Wiggin, William B. French and Edward B. Bishop appointed commissioners. Commissioners' report filed. Winfield S. Slocum appointed auditor. Auditor's eleventh report filed. Pending.

Boston, Mayor and Aldermen of, petitioners. Petition for abolition of crossings at Saratoga, Maverick and Marginal streets in East Boston. Railroad Commissioners appointed commissioners. Pending.

Revere, Selectmen of, petitioners. Petition for abolition of Winthrop Avenue crossing in Revere of the Boston, Revere Beach & Lynn Railroad. Pending.

Revere, Selectmen of, petitioners. Petition for abolition of Winthrop Avenue crossing in Revere. George W. Wiggin,

Everett C. Bumpus and Charles D. Bray appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's third report filed. Pending.

Worcester County.

Blackstone. Directors of New York, New Haven & Hartford Railroad Company, petitioners. Petition for abolition of Mendon Street crossing in Blackstone. Railroad commissioners appointed commissioners. Commissioners' report filed. William S. Dana appointed auditor. Auditor's first report filed. Pending.

Clinton, Selectmen of, petitioners. Petition for abolition of Sterling, Water, Main, High and Woodlawn streets crossings. George W. Wiggin, William E. McClintock and James A. Stiles appointed commissioners. Pending.

Fitchburg, Mayor and Aldermen of, petitioners. Petition for abolition of Rollstone Street crossing in Fitchburg. Edmund K. Turner, Edwin U. Curtis and Ernest H. Vaughan appointed commissioners. Commissioners' report filed. Pending.

Gardner, Selectmen of, petitioners. Petition for abolition of Union Street crossing in Gardner. Frank P. Goulding, Charles A. Allen and Franklin L. Waters appointed commissioners. Commissioners' report filed. Henry L. Parker appointed auditor. Auditor's first report filed. Disposed of.

Holden, Selectmen of, petitioners. Petition for abolition of Dawson's crossing and Cedar Swamp crossing in Holden. Charles A. Allen, Arthur P. Rugg and Henry G. Taft appointed commissioners. Commissioners' report filed. H. L. Parker appointed auditor. Pending.

Hubbardston, Selectmen of, petitioners. Petition for abolition of Depot Road crossing in Hubbardston. Pending.

Leominster, Selectmen of, petitioners. Petition for abolition of Water, Summer, Mechanic and Main streets crossings. George W. Wiggin, George F. Swain and Charles D. Barnes appointed commissioners. Pending.

Leominster, Selectmen of, petitioners. Petition for abolition of Lancaster Street crossing in Leominster. Alpheus Sanford, Charles A. Allen and Seth P. Smith appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's first report filed. Disposed of.

Northborough, Selectmen of, petitioners. Petition for abolition

of Westborough Hospital station crossing in Northborough. Thomas Post, William Wheeler and Alpheus Sanford appointed commissioners. Commissioners' report filed. Guy W. Currier appointed auditor. Auditor's first report filed. Pending.

Northbridge and Uxbridge, joint petition of Selectmen of. Petition for abolition of Whitin's station crossing. Alpheus Sanford, Edward B. Bishop and Harry C. Southworth appointed commissioners. Commissioners' report filed. Fred E. Jones appointed auditor. Auditor's fifth report filed. Disposed of.

Southborough, Selectmen of, petitioners. Petition for abolition of crossing on road from Southborough to Framingham. Samuel W. McCall, Louis A. Frothingham and Eugene C. Hultman appointed commissioners. Pending.

Southborough, Selectmen of, petitioners. Petition for abolition of crossing on road leading from Southborough to Hopkinton. George C. Travis, James W. McDonald and William Sullivan appointed commissioners. Commissioners' report filed. Theodore C. Hurd appointed auditor. Auditor's third report filed. Pending.

Southborough, Selectmen of, petitioners. Petition for abolition of Main Street crossing at Fayville in Southborough. Pending.

West Boylston. Boston & Maine Railroad Company, petitioners. Petition for abolition of Prescott Street crossing. Pending.

Westborough, Selectmen of, and Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Main Street and Summer Street crossings in Westborough. George W. Wiggin, George N. Smalley and Joseph Bennett appointed commissioners. Commissioners' report filed. H. L. Parker appointed auditor. Auditor's third report filed. Disposed of.

Worcester, Mayor and Aldermen of, petitioners. Petition for abolition of crossings at Exchange, Central and Thomas streets. Arthur Lord, George F. Swain and Fred Joy appointed commissioners. Pending.

Worcester, Mayor and Aldermen of, petitioners. Petition for abolition of Grafton Street crossing and eight other crossings, including alterations of Union Station. James R. Dunbar, James H. Flint and George F. Swain appointed commissioners. Commissioners' report filed. James A.

Stiles appointed auditor. Auditor's tenth report filed. Pending.

Worcester. Directors of Boston & Albany Railroad Company, petitioners. Petition for abolition of Webster Street, Ludlow Street, Sutton Lane and Heard Street crossings in Worcester. Harvey N. Shepard, Frederick Brooks and Joseph S. Ludlam appointed commissioners. Commissioners' report filed. James A. Stiles appointed auditor. Auditor's amended second report filed. Pending.

The following cases have been brought for alleged land damages incurred in the alteration of grade crossings. The Commonwealth, being obliged under the statutes to pay at least twenty-five per cent. of the expenses incurred in the alteration of all grade crossings, has in all cases been made a party thereto.

Belmont *v.* Boston & Maine Railroad *et al.* Superior Court, Middlesex County. Pending.

Boston & Maine Railroad *v.* Belmont. Superior Court, Middlesex County. Pending.

Fitchburg Railroad Company *v.* Belmont. Superior Court, Middlesex County. Pending.

Lovejoy, Augustus, *v.* Commonwealth *et al.* Superior Court, Middlesex County. Pending.

Malden *v.* Boston & Maine Railroad Company. Superior Court, Middlesex County. Pending.

Worcester *v.* Worcester, Nashua & Rochester Railroad Company *et al.* Superior Court, Worcester County. Pending.

CASES ARISING IN THE COURTS

UNDER THE

ACTS RELATIVE TO INHERITANCE AND SUCCESSION TAXES.

PETITION FOR INSTRUCTIONS.

Barnstable County.

Horton, Charles P., estate of. Arthur H. Phippen *et al.*, executors. Petition for instructions. Decree.

Berkshire County.

White, Matilda W., estate of. Frank H. Butler, administrator. Petition for instructions and discharge of lien. Final decree.

Bristol County.

Haskell, Mary S., estate of. Frank C. Haskell, administrator. Petition for instructions. Pending.

Simmons, Allen S., estate of. Robert F. Raymond *et al.*, executors. Petition for instructions. Attorney-General waived right to be heard.

Essex County.

Cheever, Samuel, estate of. William C. Rust, administrator. Petition for instructions. Pending.

Gorrill, Mark S., estate of. Clinton R. Thom *et al.*, administrators. Petition for instructions. Pending.

Nichols, Mary C., estate of. Frank O. Woods, executor. Petition for instructions. Pending.

Franklin County.

Hosmer, Maria L., estate of. John L. Baker *et al.*, executors. Petition for instructions. Pending.

Hampshire County.

Welton, Walter B., estate of. Henry W. Kidder, administrator. Petition for instructions. Pending.

Middlesex County.

Langdell, Margaret E., estate of. Eugene Wambaugh *et al.*, executors. Petition for instructions. Attorney-General waived right to be heard.

Langdell, Margaret E., estate of. Eugene Wambaugh, *et al.*, executors. Petition for instructions. Pending.

Mink, Louis, estate of. Frank Louis Mink, executor. Petition for instructions. Decree.

Minot, George, estate of. Arthur O. Fuller, trustee. Petition for instructions. Attorney-General waived right to be heard.

Mitchell, Austin R., estate of. James L. Richards *et al.*, executors. Petition for instructions and postponement. Decree.

Norfolk County.

Hall, William F., estate of, Fannie M. H. Fegan, administratrix. Petition for instructions. Attorney-General waived right to be heard.

Suffolk County.

Browne, Charles A., estate of. Ida F. Richardson, executrix. Petition for instructions. Dismissed.

Fessenden, Ferdinand S., estate of. Samuel Pote, trustee. Petition for instructions. Decree.

Howe, Irving A., estate of. D. J. Lord, administrator. Petition of Treasurer and Receiver-General for payment of tax on certain legacies. Settled.

Marshall, James C., estate of. The New England Trust Company, petitioner. Petition for instructions. Pending.

O'Keefe, Patrick, estate of. Martin Hayes *et al.*, executors. Petition for instructions. Decree.

Rogers, Mary P., estate of. Albert W. Thompson, petitioner. Petition for instructions. Decree.

Hart, Thomas N., executor, *v.* Edwin F. Warren *et al.* Petition for instructions. Disposed of.

Worcester County.

Burnap, Harriet T., estate of. Samuel W. Miller, administrator. Petition for instructions. Decree.

Thayer, Eugene V. R., estate of. Nathaniel Thayer *et al.*, executors. Petition for instructions. Decree.

INVENTORIES.

Barnstable County.

Clark, Achsah S., estate of. Lewis F. Clark, administrator. Pending.

Webquish, Miranda V., estate of. Edward S. Ellis, administrator. Dismissed.

Berkshire County.

Coughlin, William, estate of. Annie T. Coughlin, administratrix. Dismissed.

Harrington, William A., estate of. Orceala Harrington, administratrix. Final decree.

Voll, Elizabeth, estate of. Minnie V. Potter, administratrix. Final decree.

Bristol County.

Baines, James, estate of. Margaret Baines, administrator. Final decree.

Baker, Nancy J., estate of. Leonard F. King, administrator. Final decree.

Conway, Martin J., estate of. Martin Conway *et al.*, administrators. Final decree.

Didier, Francois, estate of. Jean B. Jean, administrator. Final decree.

Johnson, Ann, estate of. Betsey Miller, administratrix. Final decree.

Lessard, Andre, estate of. Marie Lessard, executrix. Final decree.

Martel, Arthur, estate of. Melvina Martel *et al.*, executors. Final decree.

Philla, Henry, estate of. Fannie Philla, administratrix. Pending.

Pierce, Edward A., estate of. Morris R. Brownell, administrator. Dismissed.

Reilly, Mary, estate of. Mary E. Banks, administratrix. Final decree.

Rogers, Helen A., estate of. James W. Richardson, administrator. Pending.

Sullivan, Mary E., estate of. Daniel Sullivan, executor. Dismissed.

Essex County.

Agganes, Louis N., estate of. George P. Agganes, administrator.
Pending.

Bent, Thomas H., estate of. William A. Bent, administrator.
Final decree.

Darcey, Mary, estate of. Ann Fitzsimmons, administratrix.
Final decree.

Davis, Agnes H., estate of. Walter A. Davis, administrator.

Dunkerly, Daniel, estate of. Sarah Dunkerly, administratrix.
Final decree.

Eagan, Michael, estate of. Edward F. Eagan, administrator.
Dismissed.

Gilmartin, Daniel, Jr., estate of. Daniel Gilmartin, administrator. Final decree.

Giroux, Joseph, estate of. Philomene Giroux, administrator.
Final decree.

Grandmaison, Abraham, estate of. Vena A. Grandmaison, administratrix. Pending.

Harrington, Margaret, estate of. Jerome F. Kennelly, administrator. Pending.

Hinds, Catherine, estate of. John J. Lowney, administrator.
Final decree.

Houle, Joseph, estate of. Maria Houle, executrix. Final decree.

Jewett, David J. F., estate of. Alice C. Jewett, administratrix.
Final decree.

Kelley, Mary, estate of. Mary E. Mulcahey *et al.*, executors.
Final decree.

Kimball, Mary E., estate of. Ella M. Kimball, administratrix.
Final decree.

King, Ellen F., estate of. James H. King, administrator. Final decree.

Knowlton, Ann E., estate of. Frances A. Watson, executrix.
Final decree.

Kwiatkowski, Wladeslaw, estate of. John Kwiatkowski, administrator. Final decree.

Litt, Louis, estate of. Devoise Litt, administrator. Final decree.

Mahoney, Margaret, estate of. Nellie J. Mahoney, administratrix. Final decree.

McDavitt, Dominic, estate of. Maria McDavitt, administratrix.
Final decree.

Mignault, Armand, estate of. Rose A. M. Mignault, executrix.
Final decree.

Murphy, Thomas M., estate of. Mary F. Murphy, executrix.
Nelson L. Sigfrid, estate of. Carl Johnson, administrator.
Final decree.

O'Brien, Philip, estate of. Mary E. Sweeney, administratrix.
Pending.

Pecker, James M., estate of. James Pecker, administrator.
Reade, William C., estate of. Beverly S. Reed, administrator.
Final decree.

Sanborn, Aaron T., estate of. Franklin Balch, administrator.
Shute, Joseph, estate of. Annie F. Shute, administratrix.
Pending.

Smith, Fannie M., estate of. Katherine F. S. Smith, administratrix. Dismissed.

Smith, Richard, estate of. John H. Smith, executor. Final decree.

Tallouse, Ethel M., estate of. Fred E. Tallouse, administrator.
Pending.

Testino, Mary C., estate of. Felice Senno, administratrix.
Final decree.

Thurston, George A., estate of. James T. Davidson, administrator. Final decree.

Uhlig, John A., estate of. Christiana Uhlig, administratrix.
Final decree.

Wentworth, Isaac E., estate of. George E. Durgin, administrator. Final decree.

Westwood, Charles E., estate of. David Westwood, administrator. Dismissed.

Wildes, Sarah J., estate of. F. Balch, administrator. Pending.

Franklin County.

Hulbert, Abbie L., estate of. J. Henry Nichols, executor. Final decree.

Hampden County.

Ethier, Cordelia, estate of. Olivier Baudriault, executor.
Final decree.

Fitzpatrick, James J., estate of. John A. Fitzpatrick, administrator. Pending.

Kane, John J., estate of. Matilda A. Kane, administratrix.
Dismissed.

- King, Albert H., estate of. Freemont Temple, administrator.
Final decree.
- Kubik, Sebastyan, estate of. Karolina Kubik, administratrix.
Pending.
- Kurlej, Maryanna Rusin, estate of. Waldyslaw Kurlej, executor.
Pending.
- Lamb, Almira E., estate of. Charles M. Goodnow, administrator.
- Laventure, Henry T., estate of. Clara R. Laventure, administratrix.
Pending.
- Leseige, Gasper R., estate of. Deseire Leseige, administrator.
Final decree.
- McNamara, Michael, estate of. Dennis McNamara, administrator.
Final decree.
- O'Connor, Mary, estate of. Hannah O'Connor, administratrix.
Final decree.
- Robinson, Delphine, estate of. Frank Z. Robinson, executor.
Pending.
- Syrek, William, estate of. Joseph Tuleja, executor. Final
decree.
- Taylor, Frederick H., estate of. Sarah B. St. Ledger, administratrix.
Final decree.

Middlesex County.

- Anderson, Robert N., estate of. Carl J. Anderson, administrator.
Final decree.
- Aylward, John, estate of. John H. Aylward, administrator.
- Basso, Luigi, estate of. Rosa Basso, administratrix. Dismissed.
- Blake, George B., estate of. George H. Blake, administrator.
Dismissed.
- Brooks, Armenia P., estate of. Charlotte Johnson, administratrix.
Dismissed.
- Brown, Belmore N., estate of. Anna E. Brown, administratrix.
Pending.
- Buckley, Timothy J., estate of. Margaret Buckley, administratrix.
Final decree.
- Burrell, Mary E., estate of. Dennis J. Kelley, executor. Final
decree.
- Callaghan, Mary, estate of. Mary E. Cunningham, administratrix.
Final decree.
- Cosgrove, John, estate of. Kate Cosgrove, executrix. Final
decree.

- Coughlin, John, estate of. Sarah Coughlin, administratrix. Final decree.
- Cusick, George M., estate of. Elizabeth A. Cusick, administratrix. Final decree.
- Dimond, Charles H., estate of. Elphonso I. Everton, administrator. Dismissed.
- Downey, Patrick, estate of. Annie Downey, administratrix. Final decree.
- Downs, Joseph W., estate of. Mary A. Downs, administratrix. Final decree.
- Dwyer, Timothy, estate of. Ellen M. Dwyer, administratrix. Final decree.
- Eddy, Arthur S., estate of. Lawrence Bond, administrator. Final decree.
- Ellis, Martha J., estate of. Walter B. Ellis, executor. Final decree.
- Elston, Abraham A., estate of. John F. Elston, executor. Final decree.
- Everton, Ella M., estate of. Elphonso I. Everton, administrator. Dismissed.
- Finnegan, Patrick, estate of. Mary Finnegan, administratrix. Pending.
- Folger, Alice M., estate of. Henry C. Folger, administrator. Final decree.
- Forsaith, Elbridge, estate of. Allen S. White, administrator. Final decree.
- Gilberti, Antonio, estate of. Margaret J. Gilberti, administratrix.
- Gormley, James J., estate of. Rose A. Gormley, executrix. Final decree.
- Gott, Jabez E., estate of. Guy L. Gott, administrator. Dismissed.
- Granger, Mary, estate of. Bridget Mahoney, administratrix. Dismissed.
- Hartwell, Martha N., estate of. Alfred T. Hartwell, administrator. Final decree.
- Higgins, Thomas, estate of. Emma E. Higgins, executrix. Final decree.
- Hildreth, Helen J., estate of. Florence H. Dresser, administratrix. Final decree.
- Hoisington, Elver C., estate of. Roseltha R. Hoisington, administratrix. Final decree.

- Jackson, Dorothy B., estate of. Volney Skinner, administrator.
Pending.
- Jenkinson, Susan M., estate of. Bernice M. Scott, administratrix. Final decree.
- Kane, Mary, estate of. John J. Kane, administrator. Final decree.
- Kirkland, Mary L., estate of. Robert N. Turner, administrator. Final decree.
- Langeline, Henry C., estate of. Frank N. Carpenter, administrator. Final decree.
- Little, Martha W., estate of. Willard A. Little, administrator. Final decree.
- Martinez, Alfred, estate of. Julia Martinez, executrix. Final decree.
- Mason, Harriet, estate of. Theodella Tyler, administratrix. Pending.
- McClaren, Mary E., estate of. Eva F. Loukes, administratrix. Final decree.
- McLeod, Donald, estate of. Annette McLeod, executrix. Dismissed.
- Meehan, Michael J., estate of. Mary F. Meehan, executrix. Final decree.
- Miller, Laura A., estate of. Darius L. V. Moffett, administrator.
- Murray, Ann, estate of. Ellen E. Murray, administratrix. Final decree.
- Nowell, Susan A., estate of. Edith M. Nowell, administratrix. Final decree.
- Ordway, Ada B., estate of. Charles F. Ordway, administrator. Final decree.
- Phelps, Mary A., estate of. Elizabeth A. Phelps, administratrix. Final decree.
- Pope, George W., estate of. Jessie F. Pope, administratrix. Final decree.
- Rayfuse, Emeline P., estate of. Justin N. Dows, administrator. Final decree.
- Reardon, Daniel E., estate of. Margaret Reardon, administratrix. Final decree.
- Russin, Annie, estate of. Moris Russin, administrator. Final decree.
- Russo, Gerard, estate of. Louise R. Russo, administratrix. Pending.
- Ryder, Nellie B., estate of. Frank L. Tibbetts, administrator. Dismissed.

- Saxe, Abby D., estate of. Charles L. Seavey *et al.*, executors.
Final decree.
- Sheehan, Elizabeth R., estate of. Mary E. Gaffney, administratrix. Dismissed.
- Staples, Mary E., estate of. Mabel D. Thirierge, executrix.
Pending.
- Strong, Mary J., estate of. Lawrence W. Strong, executor. Final decree.
- Tozier, Susan C., estate of. James W. Tozier, administrator.
Final decree.
- Twitchell, Charles M. A., estate of. Everett H. Hadley, administrator.
- Vahey, Mary, estate of. John P. Vahey, executor. Pending.
- Walker, William A., estate of. Joseph F. Ham *et al.*, administrators. Dismissed.
- Wight, Ella A., estate of. Walter H. Gregg, administrator.
Final decree.
- Wyeth, Mary A., estate of. Wilfred C. Wyeth, administrator.
Pending.

Norfolk County.

- Atwood, Charles F., estate of. Harrison H. Atwood, administrator. Final decree.
- Bent, Roswell, estate of. Ann Bent, executrix. Final decree.
- Blanchard, Calvin, estate of. Antoinette S. Paige, administratrix. Final decree.
- Buckley, Timothy, estate of. Annie Buckley, executrix. Dismissed.
- Chestnut, Cora L., estate of. Samuel J. Chestnut, administrator. Dismissed.
- Childs, Henry O., estate of. Charles L. Johnson, administrator.
Final decree.
- DeLory, John R., estate of. Robert Q. DeLory, administrator.
Final decree.
- Frye, Howard, estate of. Edward Frye, administrator. Final decree.
- Hannan, John, estate of. Nancy Hannan, administratrix.
Dismissed.
- Hayden, Amanda C., estate of. Frank L. Hayden, administrator. Final decree.
- McInnis, William, estate of. Daniel G. McInnis, administrator.
Final decree.

Monstovich, John, estate of. Wylam Monstovich, administrator.
Dismissed.

Murray, Margaret, estate of. Catherine E. Murray, executrix.
Final decree.

Sonia, Frank A., estate of. Catherine Sonia, administratrix.
Final decree.

Staples, Catherine W., estate of. George F. McIntire, administrator. Dismissed.

Weston, Elizabeth A., estate of. H. E. Ruggles, administrator.
Dismissed.

Wines, Millard, estate of. Abbie E. Moulton, administratrix.
Final decree.

Plymouth County.

Bixby, Fred M., estate of. Lillie Bixby, executrix. Dismissed.
Broughton, Margaret, estate of. Daniel Broughton, administrator. Final decree.

Burrill, Willard A., estate of. Mary F. Burrill, administratrix.
Final decree.

Davis, Faith May, estate of. Nettie L. Davis, administratrix.
Dismissed.

Eames, Margaret C., estate of. Etta F. Shaw, administratrix.
Final decree.

Fish, Angenette, estate of. Edwin E. Fish, administrator. Dismissed.

Fitzgerald, Mary, estate of. Patrick J. Fitzgerald, administrator. Dismissed.

Hill, Susan B., estate of. Sarah T. Holmes, administratrix.
Final decree.

Holmes, Massena F., Jr., estate of. Massena F. Holmes, administrator. Dismissed.

Jones, Ellen, estate of. William H. Jones, administrator. Final decree.

Lambert, J. Edgar, estate of. Kendall B. Lambert, administrator. Final decree.

Rourke, Francis, estate of. Thomas J. Rourke, administrator.
Dismissed.

Shurtleff, Eliza A., estate of. George R. Shurtleff, administrator. Final decree.

Tinkham, George B., estate of. Elisha B. Tinkham, administrator. Dismissed.

Tobin, Elizabeth, estate of. Frank J. Lally, executor. Dismissed.

Whitcomb, Hannah L., estate of. Harold G. Leavitt, executor. Final decree.

Suffolk County.

Allen, Harriet S., estate of. Charles T. Allen, executor. Final decree.

Andrews, Clifford F., estate of. Addie L. Andrews, administratrix.

Applebee, Albert W., estate of. Hattie A. Applebee, administratrix. Final decree.

Arthur, Ferida, estate of. Leo Ferris, administrator. Pending.

Barry, Ellen T., estate of. Michael Barry, administrator. Final decree.

Bartlett, Annie M., estate of. Charles J. Bartlett, executor. Final decree.

Benson, Elizabeth A., estate of. A. Dudley Bayley, administrator. Final decree.

Brown, Benjamin H., estate of. Katherine K. Brown, administratrix. Final decree.

Brown, Robert H., estate of. Bridget Brown, administratrix. Final decree.

Burns, Patrick, estate of. Elizabeth F. Thomas, administratrix. Final decree.

Cahill, Patrick, estate of. Patrick J. Cahill, administrator. Dismissed.

Call, Frances C., estate of. John M. Call, executor. Final decree.

Campana, Michael E., estate of. George Campana, administrator. Pending.

Cassidy, Mary Ann, estate of. Andrew J. Cassidy, executor. Final decree.

Catanzaro, Angelo, estate of. Antonio Catanzaro, administrator. Dismissed.

Cobleigh, Charles C., estate of. Ellen F. Cobleigh, executrix. Final decree.

Collins, Mary, estate of. John F. Coppinger, executor. Final decree.

Collins, Michael D., estate of. Michael J. Collins, executor. Final decree.

Cook, Clara, estate of. Edward C. Creed, executor. Final decree.

- Craig, Annie, estate of. William H. Craig, administrator. Final decree.
- Crowley, Daniel J., estate of. Patrick J. Crowley, administrator. Pending.
- Cusack, Thomas F., estate of. James J. Kelly, executor. Final decree.
- Cusick, Thomas, estate of. Michael Cusick, administrator. Final decree.
- Devine, William J., estate of. Katherine F. Whalley, administratrix. Final decree.
- Dickey, Thomas J., estate of. Pamela P. Dickey, executrix. Pending.
- Evans, John, estate of. Christopher E. McCaffrey, administrator. Final decree.
- Evans, Thomas W., estate of. E. W. Brewer, administrator. Final decree.
- Fallon, John F., estate of. Annie McNally, administratrix. Pending.
- Fargo, Martha, estate of. Anna F. Rogers, executrix. Pending.
- Farrer, Daniel F., estate of. Clarence P. Weston, executor. Final decree.
- Flanagan, William, estate of. Annie F. Flanagan, executrix. Final decree.
- Forbes, James J., estate of. Agnes C. Forbes, administratrix. Final decree.
- Foster, Mary, estate of. George A. Foster, administrator. Final decree.
- Frothingham, Edwin, estate of. Mattie M. Frothingham, administratrix. Pending.
- Gardner, Annie W., estate of. Charles E. W. Kent, administrator. Final decree.
- Gilligan, Delia, estate of. Joseph J. O'Brien, administrator. Final decree.
- Glass, Joseph, estate of. Mamie Glass, administratrix. Final decree.
- Hake, Ann, estate of. John B. Hake, administrator. Dismissed.
- Healey, Bessie, estate of. Margaret Doyle, administratrix. Final decree.
- Healey, Rose, estate of. Michael H. Healey, administrator. Dismissed.
- Heidtke, Margaret, estate of. Edward C. Heidtke, administrator. Dismissed.

- Hennessey, John, estate of. Mary Alston, administratrix. Dismissed.
- Horne, Norman S., estate of. Irene S. Horne, administratrix. Pending.
- Janse, Johanna, estate of. Edward A. Janse, administrator. Final decree.
- Jordan, Joanna M., estate of. Francis J. Jordan, administrator. Pending.
- Joseph, Amelia, estate of. Mary Marshall, administratrix. Final decree.
- Kelly, Arsenius J., estate of. Helen C. Kelly, administratrix. Final decree.
- Kennedy, Katherine J., estate of. Edward C. Creed, administrator. Final decree.
- Kenney, Ellen, estate of. Daniel Kenney, administrator. Final decree.
- King, David J., estate of. Elizabeth King, administratrix. Pending.
- Kneeland, Frank, estate of. Catherine F. Kneeland, administratrix. Final decree.
- Lawson, Mary, estate of. Edward P. Lawson, administrator. Final decree.
- Leach, George H., estate of. Alfred G. Ochs, administrator. Pending.
- Leary, Ellen E., estate of. Michael J. Mahoney, executor. Final decree.
- Love, Mary M., estate of. Henry W. Beal, administrator. Pending.
- Lunny, Catherine, estate of. Thomas A. Walsh, executor. Final decree.
- Lynch, Catherine T., estate of. Edward F. Lynch, administrator. Final decree.
- Lynch, Timothy, estate of. Julia Lynch, administratrix. Final decree.
- Mahoney, Bridget, estate of. Timothy D. Mahoney, administrator. Final decree.
- Manning, Charles W., estate of. Almira E. Manning, executrix. Final decree.
- Martin, John, estate of. Rosie Martin, administratrix. Final decree.
- McAskill, John A., estate of. Christee McAskill, administrator. Final decree.

- McAuliffe, Catherine H., estate of. John T. McAuliffe, administrator. Final decree.
- McCarthy, James, estate of. Delia McCarthy, administratrix. Final decree.
- McCarthy, Jeremiah F., estate of. Margaret E. McCarthy, executrix. Pending.
- McCarthy, Maria, estate of. John McCarthy, administrator. Pending.
- McCarthy, Mary R., estate of. William J. Joyce *et al.*, administrators. Final decree.
- McDermott, Eliza B., estate of. Ida M. Gerrity, administratrix. Final decree.
- McDonough, Bridget, estate of. Edward I. Buckley, administrator. Final decree.
- McGrath, Kate, estate of. Elizabeth F. McGrath, executrix. Pending.
- McKeen, William, estate of. Katherine M. McKeen, administratrix. Pending.
- McLaughlin, Ellen, estate of. Annie M. Story, administratrix. Final decree.
- Melia, Delia, estate of. Emily Barry, administratrix. Final decree.
- Mellow, Susan Augusta, estate of. Elizabeth H. Norman, administratrix. Final decree.
- Melvin, Jane, estate of. Mary F. Claffey, executrix. Final decree.
- Morgan, Helen M., estate of. Henry H. Morgan, administrator. Final decree.
- Mullen, Francis, estate of. Annie M. Mullen, executrix. Final decree.
- Mulligan, Robert W., estate of. Samuel E. Paige, administrator. Final decree.
- Murphy, Bridget, estate of. Mary G. Murphy, administratrix. Final decree.
- Murphy, Cornelius, estate of. Katherine Murphy, administratrix. Final decree.
- Murphy, Hannah, estate of. James H. P. Dyer, administrator. Final decree.
- Newcomb, Mary S., estate of. Charles B. Newcomb *et al.*, executors. Final decree.
- O'Connell, David J., estate of. Daniel F. O'Connell, administrator. Final decree.

- O'Flaherty, Ellen, estate of. Daniel D. O'Flaherty, administrator. Final decree.
- O'Neil, James H., estate of. Stanley Bishop, administrator. Final decree.
- Prendergast, James, estate of. Anne Prendergast *et al.*, executors. Final decree.
- Raymond, Edward A. W., estate of. Martha Clement, administratrix. Final decree.
- Reardon, William H., estate of. John H. Reardon, administrator. Final decree.
- Sampson, Frances E., estate of. Edward J. Sampson, administrator. Pending.
- Shacat, Isidore C., estate of. Hyman Shacat, administrator. Pending.
- Shea, Thomas, estate of. Patrick E. Shea, administrator. Dismissed.
- Skinner, Augusta F., estate of. John H. Skinner, administrator. Dismissed.
- Slattery, John A., estate of. Mary E. J. Slattery, administratrix. Final decree.
- Smith, Andrew, estate of. Fannie Reynolds, executrix. Final decree.
- Smith, John, estate of. Bartholomew A. Brickley, executor. Final decree.
- Spear, Koysta S., estate of. Lucy May Calden, administratrix. Final decree.
- Spooner, John S., estate of. Wallace Spooner, administrator. Final decree.
- Springer, Pauline, estate of. Jessie Springer, administratrix. Dismissed.
- Strid, August, estate of. Elma Strid, administratrix. Pending.
- Strumph, Harry M., estate of. Lea Rosenbaum, administrator. Final decree.
- Sullivan, John, estate of. Mary Modden, administratrix. Final decree.
- Taylor, James L., estate of. Catherine Taylor, administratrix. Final decree.
- Thatcher, Josephine, estate of. Lucinda E. Shaw, executrix. Final decree.
- Towle, Susan M., estate of. Joseph Towle, administrator. Final decree.

Tracey, Thomas, estate of. Alice E. Tracey, administratrix. Dismissed.

Ufford, Hezekiah G., estate of. Julia F. Ufford *et al.*, executors. Final decree.

Vassalo, Carlo, estate of. John E. Vassalo, administrator. Final decree.

Welch, John J., estate of. Michael J. Connolly, executor. Final decree.

Welchlin, John A., estate of. Catherine Welchlin, administratrix. Pending.

Young, Alexander F., estate of. Thomas Young, administrator. Final decree.

Worcester County.

Beaman, Agnes E., estate of. Ernest L. Beaman, administrator. Final decree.

Dietzman, Herman, estate of. William H. Dietzman, administrator. Final decree.

Feehan, Johanna, estate of. Daniel F. Feehan, executor. Final decree.

Fitts, Emily L., estate of. Palmer Fitts, administrator. Final decree.

Gallagher, William B., estate of. Sadie A. Gallagher, administratrix. Dismissed.

Grenier, Louis, estate of. Louis H. Grenier, executor. Final decree.

Houck, Annie M., estate of. George W. Houck, administrator. Final decree.

Howe, Minnie L., estate of. Sherman R. Howe, administrator. Final decree.

Impresoia, Constantine, estate of. Domenick Impresoia, administrator. Final decree.

Keevan, Thomas, estate of. Richard Cody, executor. Final decree.

King, James M., estate of. Frances S. King, executrix. Final decree.

McGee, Patrick, estate of. John L. McGee, administrator. Dismissed.

O'Malley, Honora, estate of. Margaret T. Smith, executrix. Final decree.

Padula, Batista, estate of. Charles M. Padula, executor. Final decree.

Pominville, Dinise, estate of. Christina Bouthillette, executrix.

Final decree.

Rution, James I., estate of. James F. Ryan, executor. Final
decree.

Shales, Thomas, estate of. Alma Shales, executrix. Dismissed.

Walsh, David B., estate of. Mary S. Walsh, administratrix.

Final decree.

PUBLIC CHARITABLE TRUSTS.

Bristol County.

- Borden, Ariadne J., estate of. Henry H. Earl, executor. Petition for instructions. Pending.
- Pease, Abner, estate of. George A. Crampton *et al.*, trustees. Petition for appointment of trustee. Dismissed.
- Pease, Abner, estate of. James L. Dexter *et al.*, trustees. Petition for appointment of trustees. Decree.
- Pease, Abner, estate of. James L. Dexter *et als.*, trustees. Petition to establish trust to be a public charity. Pending.

Essex County.

- Bartlett, David G., estate of. Albert L. Bartlett, executor. Petition for instructions. Decree.
- Buffum, Jonathan, estate of. Caroline P. Moulton *et al.*, executors. Petition for allowance of final account. Account allowed.
- Dickson, W. Scott, estate of. Aroline C. Gove *et al.*, petitioners. Petition for appointment of trustees. Assented to petition.
- Essex Agricultural Society *v.* Massachusetts General Hospital Corporation and the Attorney-General. Petition to sell real estate and to apply the doctrine of *cy-pres*. Service accepted. Petition dismissed. Petitioner appealed. Pending.
- Mack, Esther Clark, estate of. Eben B. Symonds, petitioner. Petition for appointment of trustee. Assented to petition.
- Punchard, Benjamin H., estate of. Domestic and Foreign Mission Society, petitioner. Petition to vacate decree appointing trustee. Pending.
- Ropes, Eliza O., estate of. Charles W. Richardson *et al.*, executors. Petition for appointment of trustee and for instructions. Decree. Appeal.
- Ropes, Eliza O., estate of. Charles W. Richardson *et al.*, executors. Petition for instructions. Pending.
- Ropes, Mary P., estate of. Charles W. Richardson *et al.*, administrators. Petition for instructions. Pending.

Ropes, Mary P., estate of. Charles W. Richardson *et al.*, administrators. Petition for instructions. Pending.

Ropes, Mary P., estate of. Charles W. Richardson *et al.*, executors. Petition for appointment of trustee and for instructions. Decree. Appeal.

Wood, James M., estate of. Lawrence Home for Aged People, petitioner. Petition for leave to sell real estate. Decree.

Franklin County.

Emerson, George H., estate of. Charles F. Adams, 2d, trustee. Petition for leave to sell real estate held in trust. Assented to petition.

Stratton, Abigail, estate of. Frank H. Montague *et al.*, trustees. Petition for allowance of tenth account. Pending.

Hampden County.

Holbrook, George B., *et al. v.* Edward W. Appleton *et al.* Petition for leave to sell real estate under deed of trust, and for instructions. Pending.

Weld, David, estate of. Stephen S. Taft, Jr., administrator. Petition for instructions. Decree.

Whiting, H. Amelia, *v.* The Women's Union Temperance Organization. Petition for injunction to prevent defendant corporation from exceeding its powers under charter. Pending.

Woman's Union Temperance Organization of Holyoke *v.* Woman's Christian Temperance Union of Holyoke *et als.* Petition for instructions. Decree.

Hampshire County.

Gates, John R., estate of. Francis S. Reynolds, trustee. Petition for leave to sell real estate. Assented to petition.

Gaylord, George H., petitioner. Petition for termination of trust fund created for Russell Society. Pending.

Middlesex County.

Ashton, John, estate of. Massachusetts General Hospital *et al.*, petitioners. Petition for instructions. Decree.

Bigelow, Hannah E., estate of. James F. Bigelow *et al.*, petitioners. Petition for instructions. Pending.

- Bodwell, Abbie, estate of. George G. Clark, trustee. Petition for instructions. Attorney-General waived right to be heard.
- Goodnow, Rebecca D., estate of. Eugene D. Brooks, trustee. Petition for instructions as to disposition of estate held in trust. Attorney-General waived right to be heard.
- Harrington, Elizabeth W., estate of. Clara W. Harrington *et al.*, executors. Petition for instructions. Decree.
- Haven, Hannah B., estate of. William T. Haven *et al.*, executors. Petition for leave to sell real estate. Attorney-General waived right to be heard.
- Hayes, Maria, estate of. William Nutt, executor. Petition for allowance of first and final account. Account allowed.
- Hayes, Maria, estate of. Edward Clark *et al.*, trustees. Petition for release of present trustees and appointment of successors. Pending.
- Holden, Joseph, *et al. v.* Attorney-General. Petition for leave to sell real estate. Decree.
- Houston, Ellen, estate of. Anna C. Fall, trustee. Petition for instructions. Decree.
- Houston, Ellen, estate of. Anna C. Fall, trustee. Petition for instructions. Attorney-General waived right to be heard.
- Houston, Ellen, estate of. Anna C. Fall, trustee. Petition for allowance of second account. Pending.
- Phinney, Robert J. W., estate of. Sarah M. C. Phinney, executrix. Petition for leave to sell real estate. Decree.
- Smith, George O., estate of. Albert S. Parsons *et al.*, trustees. Petition for leave to sell real estate held in trust. Assented to petition.
- Symmes, Edmund, estate of. Westford Academy, trustee. Petition for instructions. Petition dismissed.
- Whitney, Caroline A. R., estate of. Charles A. Stone *et al.*, trustees. Petition for instructions. Petition dismissed.
- Whitney, Caroline A. R., estate of. Charles A. Stone *et al.*, trustees. Petition for instructions. Pending.
- Wilder, Harriet A., estate of. Ministry-at-large in Lowell, petitioner. Petition for instructions. Decree.

Norfolk County.

- Ely, Frederick D., *et al. v.* Attorney-General *et al.* Bill in equity for instructions under the will of Charlotte Kingsbury. Rescript. Final decree.

Harlow, Robert Henry, estate of. Francis L. Hayes *et al.*, executors. Petition for instructions. Decree. Appeal to Supreme Judicial Court. Final decree.

Whiting, Josiah, estate of. American Unitarian Association, petitioner. Petition for instructions. Decree.

Plymouth County.

Ellis, Benjamin, estate of. Eldoretta McFarlin, executrix. Petition for instructions. Decree.

McFarlin, Peleg, estate of. Eldoretta McFarlin, executrix. Petition for instructions. Pending.

Suffolk County.

Anagnostopoulos, Michael, estate of. Wallace L. Pierce *et al.*, trustees. Petition for allowance of first and final account. Pending.

Anagnostopoulos, Michael, estate of. Wallace L. Pierce *et al.*, executors and trustees. Petition for instructions. Decree.

Ashton, Elisha V., estate of. Charles P. Greenough, trustee. Petition for leave to sell real estate. Decree.

Bradlee, Joseph P., estate of. Francis C. Welch petitioner. Petition for instructions. Pending.

Brown, Josiah W., estate of. Sewall W. Abbott *et al.*, trustees. Petitions for instructions. Pending.

Cheney, Ednah D., estate of. Charles S. Gill *et al.*, executors. Petition for allowance of first, second and third and final accounts. Pending.

Church of the Unity. Charles F. Perry *et al.*, petitioners. Petition for disposition of trust fund. Decree.

Cushing, Emeline, estate of. Archibald H. Grimke *et al.*, petitioners. Petition for instructions. Pending.

Cushing, Emeline, estate of. Archibald H. Grimke *et al.*, petitioners. Petition for allowance of first to thirteenth accounts, inclusive. Pending.

De Witt, William E., estate of. Wilbur C. Temple, trustee. Petition for instructions. Decree.

Diocese of Western Massachusetts *v.* John S. Blatchford, trustee, *et al.* Petition for leave to convey trust estate under deed of trust of George B. Hogar. Decree.

Dix, John H., estate of. Charles P. Greenough *et al.*, trustees. Petition for allowance of eighth, ninth, tenth and eleventh accounts. Accounts allowed.

- Eckley, Frances Augusta, estate of. Francis R. Bangs, trustee. Petition for allowance of first and second and final accounts of S. Gannett Wells, and of first account of Francis R. Bangs, trustee. Assented to petition.
- Harris, Mary, estate of. Elizabeth L. Bond, petitioner. Petition for appointment of trustee. Assented to petition.
- Harvard College, President and Fellows of, *v.* Attorney-General. Petition for distribution of trust funds of estate of David A. Wells. Pending.
- Hemenway, Mary, estate of. Augustus Hemenway *et al.*, trustees. Petition for allowance of fourth account. Pending.
- Jackson, Charles E., estate of. Charles A. Jackson *et al.*, trustees. Petition for instructions. Decree.
- Jackson, James, estate of. Frederick C. Bowditch, petitioner. Petition for appointment of trustee. Assented to petition.
- Liversidge, Thomas, estate of. Richard P. Humphreys *et al.*, trustees. Petition for leave to sell real estate. Pending.
- Lyman, Florence, estate of. Thomas Dwight *et al.*, executors. Petition for instructions. Pending.
- Lyman, Florence, estate of. Thomas Dwight *et al.*, executors. Petition for instructions. Pending.
- Lyman, Florence, estate of. Thomas Dwight *et al.*, executors. Petition for allowance of first account. Attorney-General waived right to be heard.
- Mabie, William I., *et al. v.* Edwin S. Gardner and Attorney-General. Petition for instructions regarding a public charitable trust under will of Mary Redding. Pending.
- Minot, William, *v.* Attorney-General. Petition to modify a decree entered March 19, 1901, in the estate of Thomas Thompson. Pending.
- Paine, Robert T., *et al. v.* Attorney-General *et al.* Petition for instructions as to scheme for erection of monument to Phillips Brooks. Attorney-General waived right to be heard.
- Parkman, George F., estate of. Edmund D. Codman, executor. Petition for instructions. Pending.
- Pierce, Elizabeth I., estate of. Thomas A. Bubier, trustee. Petition for allowance of first, second and third accounts. Attorney-General waived right to be heard.
- Poor, Edwin Herbert, estate of. New England Trust Company, executor. Petition for instructions. Decree.
- Pope, Ebenezer, estate of. Boston Monthly Meeting of Friends, petitioner. Petition to distribute estate under *cy-pres* doctrine. Decree.

- Potter, Sarah E., estate of. New Bedford Free Public Library, petitioner. Petition for instructions. Pending.
- Rufus S. Frost General Hospital, petitioner. Petition for leave to borrow money. Attorney-General waived right to be heard.
- Way, Fannie D., estate of. William T. Way, petitioner. Petition for appointment of trustee. Assented to appointment.
- Wellington, Caroline T. M., estate of. Charlestown Charity Fund, petitioner. Petition for appointment of trustee. Attorney-General waived right to be heard.

Worcester County.

- Blanchard, Margaret Bromfield, estate of. Bromfield School, trustee. Petition for leave to transfer property held in trust. Decree.
- Brown, Mary A. L., estate of. Annie E. Blanchard, executrix. Petition for instructions. Decree.
- Cavanaugh, Morris, estate of. Jerry R. Kane, administrator. Petition for leave to compromise claim. Decree.
- Foster, Richard W., estate of. Catherine E. Foster *et al.*, executors. Petition for instructions. Pending.
- Frost, Sumner M., estate of. Edward B. Tilton *et al.*, executors. Petition for instructions. Pending.
- Murdock Fund, trustees of. Petition for appointment of Orange Whitney incorporator to fill vacancy. Assented to petition.
- Nelson, Charles Horatio, estate of. Anna B. Nelson *et al.*, executors. Petition for instructions. Decree.
- Southgate, Isaac, estate of. Frank D. Tucker, petitioner. Petition for appointment of new trustee. Pending.
- Stevens, Cephas B., estate of. Charles F. Richardson *et al.*, trustees. Petition for leave to mortgage real estate left in trust. Decree.
- Winch, Ellen M. B., estate of. Charles W. Perkins *et al.*, executors. Petition for allowance of first and second and final accounts. Pending.

SUITS CONDUCTED BY THE ATTORNEY-GENERAL

IN BEHALF OF STATE BOARDS AND COMMISSIONS.

The following cases have been reported to this department by State boards and commissions, to be conducted by the Attorney-General, or under his direction.

1. METROPOLITAN PARK COMMISSION.

Petitions to the Superior Court for assessment of damages alleged to have been sustained by the taking of land by the said commission.

Middlesex County.

Allen, Herbert F., *v.* Commonwealth. Pending.
Blais, Eugenia V., *v.* Commonwealth. Pending.
Blais, Michel, *v.* Commonwealth. Pending.
Debbins, Robert W., *et al. v.* Commonwealth. Pending.
Kerr, William B., *v.* Commonwealth. Pending.
Northrup, Stephen C., *v.* Commonwealth. Pending.
Phelan, Patrick, *v.* Commonwealth. Pending.
Tolsom, Thomas, *v.* Commonwealth. Settled.

Suffolk County.

Hurley, John J., *v.* Commonwealth. Pending.
Proctor, George F., *v.* Commonwealth. Pending.
Welch, Mary E., *et als. v.* Commonwealth. Pending.

2. METROPOLITAN WATER AND SEWERAGE BOARD.

Petitions to the Supreme Judicial and Superior Courts for assessment of damages alleged to have been sustained by the taking of land, and rights and easements in land, by said board.

Norfolk County.

Boston & Albany Railroad Company *v.* Commonwealth. Pending.
Boston & Albany Railroad Company *et al. v.* Commonwealth. Pending.
Goddard, George A., *v.* Commonwealth. Pending.

Worcester County.

Allen, Byron D., *v.* Commonwealth. Pending.
Allen, Byron D., *v.* Commonwealth. Pending.
Ball, Oliver M., administrator, *v.* Commonwealth. Settled.
Bartlett, Asenath M., *v.* Commonwealth. Settled.
Bigelow, James A., *v.* Commonwealth. Settled.
Bradley, Patrick, *v.* Commonwealth. Pending.
Brigham, William H., *v.* Commonwealth. Settled.
Burgess, Thomas H., *v.* Commonwealth. Settled.
Cutting, Louis, administrator, *v.* Commonwealth. Pending.
Fitzgerald, John, *v.* Commonwealth. Settled.
Fuller, Willis A., *v.* Commonwealth. Settled.
Fyfe, Mary J., *v.* Commonwealth. Settled.
Fyfe, Mary J., executrix, *v.* Commonwealth. Settled.
Hastings, George R., *v.* Commonwealth. Settled.
Hastings, Mary J., executrix, *v.* Commonwealth. Settled.
Hastings, Mary J., executrix, *v.* Commonwealth. Settled.
Hastings, William H., *v.* Commonwealth. Settled.
Joyce, Bridget M., *v.* Commonwealth. Settled.
Kendall, Everett, *et al.* *v.* Commonwealth. Settled.
Kendall, Sanford C., *v.* Commonwealth. Pending.
Keyes, Henry F., *v.* Commonwealth. Pending.
Kirby, Nellie M., *v.* Commonwealth. Pending.
Knight, Asa E., *v.* Commonwealth. Pending.
Lamb, Aroline M., *v.* Commonwealth. Pending.
Longley, Olive E., executrix, *v.* Commonwealth. Settled.
Plummer, George M., *v.* Commonwealth. Settled.
Shattuck, George W., *v.* Commonwealth. Settled.
Taylor, Jennie W., administratrix, *v.* Commonwealth. Settled.
Welch, James E., *v.* Commonwealth. Pending.
Wood, James H., *et al.* *v.* Commonwealth. Pending.
Wood, J. Frank, *et als.* *v.* Commonwealth. Pending.
Wood, J. Frank, *et als.* *v.* Commonwealth. Pending.
Wood, Lucy A., *v.* Commonwealth. Settled.

3. MASSACHUSETTS HIGHWAY COMMISSION.

Petitions to the Superior Court for a jury to assess damages alleged to have been sustained by the taking of land, or injury to land, by said commission. Under agreement with this Commonwealth most of these cases are defended by the various towns in which the land is situated.

Bristol County.

Lincoln, Benjamin A., *v.* Commonwealth. Pending.

Seabury, Phœbe W., *v.* Commonwealth. Pending.

Talbot, Joseph, *v.* Commonwealth. Pending.

Franklin County.

Connecticut Valley Street Railway Company *v.* Commonwealth.
Pending.

Hampshire County.

Flagg, Lucretia Taft, *v.* Commonwealth. Pending.

Taft, Kate P., *v.* Commonwealth. Pending.

Middlesex County.

Nourse, Joseph P., *v.* Commonwealth. Pending.

Norfolk County.

McLaughlin, Nancy M., *et al. v.* Commonwealth. Pending.

Worcester County.

Hill, Everett, *v.* Commonwealth. Pending.

Sullivan, Kate, *v.* Commonwealth. Pending.

Warren, Alice E. M., *v.* Commonwealth. Pending.

4. BOARD OF HARBOR AND LAND COMMISSIONERS.

Petitions to the Superior Court for assessment of damages
caused by the taking of land by said commissioners.

Suffolk County.

Butler, Philip H., *v.* Commonwealth. Pending.

East Boston Company *v.* Commonwealth. Pending.

Lamb, George, *et al. v.* Commonwealth. Pending.

Lamb, George, *et al. v.* Commonwealth. Pending.

5. CHARLES RIVER BASIN COMMISSIONERS.

Petitions to the Superior Court for assessment of damages
caused by the taking of land by said commissioners.

Middlesex County.

Proctor, George O., *v.* Commonwealth. Settled.

Suffolk County.

- Abbott, Ellen M., *v. Commonwealth.* Pending.
Abbott, Katherine M., *v. Commonwealth.* Pending.
Allen, Henry F., *v. Commonwealth.* Pending.
Allen, Henry F., *v. Commonwealth.* Pending.
Apthorp, Octave L., *v. Commonwealth.* Pending.
Barstow, Catherine A., *v. Commonwealth.* Pending.
Bartlett, Schuyler S., *et al. v. Commonwealth.* Pending.
Beal, Elizabeth S., *v. Commonwealth.* Pending.
Beal, Thomas P., *et al., trustees, v. Commonwealth.* Pending.
Bowditch, Alfred, *et al., trustees, v. Commonwealth.* Pending.
Brown, Rebecca W., *et al. v. Commonwealth.* Pending.
Case, Laura L., *v. Commonwealth.* Pending.
Coolidge, Julia, *v. Commonwealth.* Pending.
Cotting, Charles E., *et al., trustees, v. Commonwealth.* Pending.
Edmands, Katherine B., *v. Commonwealth.* Pending.
Fields, Annie, *v. Commonwealth.* Pending.
Freeman, Caroline S., *v. Commonwealth.* Pending.
Goddard, George A., *v. Commonwealth.* Pending.
Hall, Harry S., *v. Commonwealth.* Pending.
Heaton, Robert C., *et al. v. Commonwealth.* Settled.
Higginson, Henry L., *et al. v. Commonwealth.* Pending.
Homans, Helen A., *v. Commonwealth.* Pending.
Home for Aged Women *v. Commonwealth.* Settled.
Hooper, James R., *v. Commonwealth.* Pending.
Hooper, Robert C., *et al. v. Commonwealth.* Pending.
Hopkins, Georgiana, *v. Commonwealth.* Pending.
Hunneman, Carleton, *v. Commonwealth.* Pending.
Hutchins, Edward W., *v. Commonwealth.* Pending.
Inches, Louise P., *v. Commonwealth.* Pending.
Jackson, Frances E., *v. Commonwealth.* Pending.
Jewell, Edward, *v. Commonwealth.* Pending.
Loring, Mary H., *et al., trustees, v. Commonwealth.* Pending.
Mann, Jonathan H., *et al. v. Commonwealth.* Pending.
McClure, Maria M., *v. Commonwealth.* Pending.
Means, Helen G., *v. Commonwealth.* Pending.
Meyer, Heloise, *v. Commonwealth.* Pending.
Moseley, Helen C., *v. Commonwealth.* Pending.
Niles, Sarah F., *et al. v. Commonwealth.* Pending.
Paine, Robert Treat, trustee, *v. Commonwealth.* Pending.
Parker, George W., *et al. v. Commonwealth.* Pending.
Parkinson, John, *v. Commonwealth.* Pending.

Parkman, Henry, *et al. v. Commonwealth.* Pending.
Pierce, Katherine C., *v. Commonwealth.* Pending.
Pierce, Wallace L., *v. Commonwealth.* Pending.
Prince, Fannie L., *v. Commonwealth.* Pending.
Prince, Lillian C., *v. Commonwealth.* Pending.
Putnam, Harriet L., *v. Commonwealth.* Pending.
Richardson, Margaret W., *v. Commonwealth.* Pending.
Sears, Mary C., *v. Commonwealth.* Pending.
Sears, Richard D., *v. Commonwealth.* Pending.
Sears, Ruth W., *v. Commonwealth.* Pending.
Shattuck, Frederick C., *et al. v. Commonwealth.* Pending.
Shattuck, George B., *v. Commonwealth.* Pending.
Shaw, Francis, *v. Commonwealth.* Pending.
Skinner, Francis, *v. Commonwealth.* Pending.
Sleeper, Maria W., *v. Commonwealth.* Pending.
Stackpole, Martha P., *v. Commonwealth.* Pending.
Stanton, Esther H., *v. Commonwealth.* Pending.
Sullivan, Richard, *v. Commonwealth.* Pending.
Tarbell, Arthur P., *et al. v. Commonwealth.* Pending.
Taylor, Georgianna O., *v. Commonwealth.* Pending.
Taylor, Mary M., *v. Commonwealth.* Pending.
Ware, Mary L., *v. Commonwealth.* Pending.
Whitney, Christiana S., *et al. v. Commonwealth.* Pending.
Wigglesworth, George, *et al., trustees, v. Commonwealth.*
Settled.
Williams, John D., trustee, *v. Commonwealth.* Pending.
Williams, Ralph B., *v. Commonwealth.* Settled.

6. ARMORY COMMISSIONERS.

Suffolk County.

Brooks, Ellen A., *et al. v. Commonwealth et al.* Pending.
Lyons, Ellen E., *v. Commonwealth et al.* Pending.

7. MT. TOM STATE RESERVATION.

Hampshire County.

Colton, George S., *v. Commonwealth.* Pending.
Colton, George S., *v. Commonwealth.* Pending.

8. GREYLOCK RESERVATION COMMISSION.

Berkshire County.

Phillips, Dewey, *v. Commonwealth.* Pending.
Smith, Clarence M., *v. Commonwealth.* Pending.

9. STATE BOARD OF INSANITY.

Suffolk County.

Boston v. Commonwealth. Settled.

10. WRENTHAM SCHOOL FOR THE FEEBLE-MINDED.

Norfolk County.

Soderberg, Annie L., v. Commonwealth. Pending.

11. MISCELLANEOUS CASES FROM ABOVE COMMISSIONS.

Bristol County.

Chace, Charles A., trustee, v. Commonwealth *et als.* Action of tort for damages caused by defects in State highway. Dismissed.

Essex County.

Cilley, Orran G., v. Cattle Bureau. Petition to recover the value of cattle condemned by Cattle Bureau. Pending.

Middlesex County.

Hogan, James, v. Commonwealth. Petition to recover for materials furnished to contractor in construction of boulevard in Quincy. Pending.

International Automobile and Vehicle Tire Company v. Commonwealth. Petition for damages caused by construction of bridge across Charles River under St. 1903, c. 391. Pending.

Suffolk County.

Atkins, Florence R., Commonwealth v. Bill in equity in regard to violation of building restrictions imposed by Metropolitan Park Commission. Decree.

Austin Engineering and Construction Company v. Commonwealth. Bill to recover on contract with Park Commission. Pending.

Baldwin, Walter H., *et al.*, Commonwealth v. Bill in equity in regard to building in violation of restrictions imposed by Metropolitan Park Commission. Appeal to Supreme Judicial Court. Decree.

Davis, James A., *et al.* v. Commonwealth *et al.* Petition to recover for labor and materials used in construction of sewer. Pending.

- Doherty, James, *v.* Edward W. Everson *et al.* and Metropolitan Water and Sewerage Board. Action of tort. Damages caused by blasting. Pending.
- Doherty, James, *v.* Commonwealth. Petition for assessment of damages caused by blasting for metropolitan sewer. Pending.
- Duncan, Anna L., *v.* Metropolitan Water and Sewerage Board. Action of tort. Damages caused by impure water furnished by defendant. Settled.
- Eastman, Charles Albert, *v.* Board of Registration in Medicine. Bill in equity to enjoin Board from revoking certificate. Pending.
- Ellinwood, Ralph R., Commonwealth *v.* Petition to restrain respondent from infringing park regulations on Revere boulevard. Pending.
- Gibbons, William H., *v.* Commonwealth. Damage caused by blasting in construction of metropolitan sewer. Pending.
- Hersey, Albert A., *v.* Commonwealth *et als.* Bill in equity to recover for labor and materials furnished in construction of metropolitan sewer in Melrose. Settled.
- Martin Brothers, Commonwealth *v.* Bill to recover for services of inspector furnished by Metropolitan Water and Sewerage Board in cutting ice on Waushacum Pond. Disposed of.
- McGinniss, Margaret T., Commonwealth *v.* Bill in equity to restrain defendant from encroaching on land of the Commonwealth. Pending.
- Minon, Joseph, Henry H. Sprague *et als. v.* Information to restrain the defendant from boating on Lake Cochituate. Settled.
- Natick, Commonwealth *v.* To recover for use of water of Lake Cochituate. Pending.
- National Contracting Company *et al.*, Commonwealth *v.* Action of contract to recover on bond. Pending.
- Niland, Michael, *v.* Commonwealth. Petition for assessment of damages caused by blasting for metropolitan sewer. Pending.
- Niland, Michael, *v.* Edward W. Everson *et al.* and Metropolitan Water and Sewerage Board. Action of tort. Damages caused by blasting. Pending.
- Normile, Francis, *v.* Commonwealth of Massachusetts *et al.* Petition for a jury to assess damages caused by construction of sewer in Roxbury. Pending.

- Normile, Francis, *v.* Edward W. Everson & Co. and Henry H. Sprague *et al.* Action of tort.
- Old Colony Construction Company, Commonwealth *v.* Action of contract to recover on bond. Pending.
- Pacific Surety Company *v.* Commonwealth *et al.* (McBride & Co.). Petition to recover from McBride & Co. certain sums expended by petitioner. Pending.
- Raddin, Hiram A., *et al.*, Commonwealth *v.* Bill in equity in regard to violation of building restrictions imposed by Metropolitan Park Commission. Decree.
- Thomas, Lyman P., *v.* George M. Quirk *et al.* Action to recover for labor and materials furnished in construction of State highway. Pending.

Worcester County.

- Gatchell, David H., *v.* Commonwealth. Claim for damage to horse on State highway. Settled.

12. STATE BOARD OF CHARITY.

Actions of contract pending in the Superior Court to recover charges for the support of insane paupers in State insane hospitals, under the provisions of R. L., c. 87.

Suffolk County.

- Bradford, Treasurer, *v.* Waltham. Settled.
- Bradford, Treasurer, *v.* Waltham. Settled.
- Chapin, Treasurer, *v.* Joseph J. Heney, administrator. Settled.
- Chapin, Treasurer, *v.* Ella L. Howe, administratrix. Settled.
- Chapin, Treasurer, *v.* McGonagle. Settled.
- Chapin, Treasurer, *v.* Melrose. Settled.
- Chapin, Treasurer, *v.* Charles A. Mullin. Pending.
- Chapin, Treasurer, *v.* Augustus Perrin. Pending.
- Chapin, Treasurer, *v.* Maria Sliney. Pending.
- Chapin, Treasurer, *v.* Waltham. Settled.
- Chapin, Treasurer, *v.* Worcester. Settled.
- Stevens, Treasurer, *v.* Joseph C. Colligan. Pending.
- Stevens, Treasurer, *v.* Granville S. Dow. Pending.
- Stevens, Treasurer, *v.* George M. Stearns, administrator. Pending.

MISCELLANEOUS CASES.

- Allen, Henry F., *v.* Charles River Basin Commission *et al.* Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.
- Alley & Emery, Inc. Claim for merchandise furnished by Massachusetts Commission for the Blind. Disposed of.
- American Soda Fountain Company, Attorney-General *ex rel.* *v.* Dumping material into tide water. Pending.
- American Writing Paper Company *et al.*, Attorney-General *v.* Petition for an injunction to restrain respondents from dumping material into tide water. Discontinued as to American Writing Paper Company. Pending.
- Anderson, Mary J., administratrix of the estate of Elizabeth P. Anderson, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Pending.
- Andrew, Manuel, Attorney-General *ex rel.* *v.* Information in the nature of *quo warranto* to try the title of the respondent to the office of sealer of weights and measures in Cambridge. Pending.
- Barker, Forrest E., *et al.* *v.* Haverhill Gas Light Company. Petition for injunction to restrain company from business until compliance with order of Gas Commission. Pending.
- Barker, Forrest E., *et al.* *v.* Salem Gas Light Company. Bill in equity to require company to comply with order of Board of Gas and Electric Light Commissioners. Disposed of.
- Beal, Elizabeth S., *v.* Charles River Basin Commission. Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.
- Beal, Thomas P., *et al.* *v.* Charles River Basin Commission. Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.
- Billings, William H., administrator of the estate of Mary Haynes, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Final decree.
- Blake, Martha L., *v.* Commonwealth. Petition to Superior Court for damages caused by lowering the grade of Bowdoin Street. Settled.

- Bombard, Louis L., executor of the will of James Wall, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Boston *v.* Commonwealth. Sewer assessment on Rutherford Avenue, Charlestown. Pending.
- Boston & Albany Railroad Company, petitioners. Petition to take land in Natick for additional tracks. Disposed of.
- Boston & Northern Street Railway Company. Claim for amount expended in relaying water pipes in Washington Street, Lynn, destroyed by electric currents. Pending.
- Boston Elevated Railway Company *v.* Commonwealth. Petition to recover tax paid to Commonwealth under protest. Decree.
- Boston Society of New Jerusalem *v.* Commonwealth. Settled.
- Bowditch, Alfred, *et al. v.* Charles River Basin Commission *et al.* Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.
- Brennan, James M., *v.* Charles E. Woodbury, Superintendent. Action of tort for personal injuries. Pending.
- Bright, William E., *et al. v.* Railroad Commissioners *et al.* Petition for *certiorari*. Pending.
- Brogan, Hugh H., administrator c. t. a. of the estate of Bridget C. Brogan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Brooks, Frank H., executor of the will of Charles G. Brooks, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Brown, Clarence W., executor of the will of William N. Burnham, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Brown, Henry, executor of the will of Rhoda B. Potter, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Bryne, Andrew W., *et als. v.* Commonwealth *et al.* Petition to recover money in hands of Commonwealth. Pending.
- Bryson, James, executor of the will of Bernard Bryson, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Burr, Arthur E., trustee, *v.* Commonwealth. Action to recover money held by Commonwealth, and belonging to H. P. Cummings Company. Pending.

- Butland, Francis A., Attorney-General, *ex rel. v.* Information in the nature of *quo warranto* to try the title of the respondent to the office of call fireman in Lawrence. Pending.
- Cahill Construction Company *v.* Commonwealth. Bill in equity. Pending.
- Campbell, H. Douglas, *v.* Commonwealth. Bill to recover for services in connection with work on Spanish war claims. Settled.
- Chapin, Arthur B., Bank Commissioner, *v.* Boston Banking Company. Petition for injunction and appointment of a receiver. Referred to James D. Colt, master, who reported in favor of defendant.
- Chapin, Arthur B., Bank Commissioner, *v.* Joseph DeMarco. Petition for injunction and appointment of receiver. Injunction issued, and George R. Stobbs appointed receiver.
- Chapin, Arthur B., Bank Commissioner, *v.* DeMarco Ticket Company. Petition for injunction and appointment of receiver. Injunction issued, and George R. Stobbs appointed receiver.
- Cheney, Ansel J., *v.* James O'Doherty. Bill in equity to enjoin respondent for violation of building laws in construction of schoolhouse in Haverhill. Pending.
- Cheney, Ansel J., *v.* James O'Doherty. Bill in equity to enjoin respondent for violation of building laws in construction of schoolhouse in Haverhill. Pending.
- Clark, Herbert E., *et al.*, administrators of the estate of Lurissa A. Clark, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Coen, Bridget E., executrix of the will of Rose Coen, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.
- Coleman, George H., executor of the will of Eliza McCarthy, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.
- Collins, Joseph W., *et al. v.* James B. Hamblin. Petition to require the respondent to construct a fishway in dam on Acushnet River. Disposed of.
- Columbian National Life Insurance Company *v.* Commonwealth. Petitions for abatement of franchise tax paid in 1903, 1904, 1905, 1906 and 1907. Pending.
- Commonwealth *v.* Boston. Action to recover money expended in changing grade of Bowdoin Street. Pending.

- Commonwealth *v.* Boston. Action to recover money expended in changing grade of Bowdoin Street. Pending.
- Commonwealth *v.* New York, New Haven & Hartford Railroad Company. Action of tort for damage to property of Massachusetts Reformatory, caused by fire. Pending.
- Commonwealth *v.* Worcester. To recover for land taken from the Commonwealth. Pending.
- Conant, Nellie M., *v.* Mary F. Conant *et al.* Action of tort. Pending.
- Conant, Nellie M., *v.* Hosea M. Quimby. Action of tort. Pending.
- Connecticut Valley Street Railway Company, McClintock, William E., *et al. v.* Petition for writ to compel obedience with order of Massachusetts Highway Commission. Disposed of.
- Connors, James M., *v.* Commonwealth. Damages caused by defect in State highway. Pending.
- Corney, James H., executor of the will of Matilda Corney, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Cotter, Margaret, executrix of the will of Elizabeth Connell, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Cotting, Charles E., *et al.*, trustees of Boston Real Estate Trust, *v.* Commonwealth. Petition to recover money paid as betterments on land sold by Commonwealth. Pending.
- Cotting, Charles E., *et al. v.* Commonwealth. Petition to recover sewer assessment. Pending.
- Crocker, George G., *et al. v.* Charles River Basin Commission. Bill to restrain Commonwealth from closing the dam across Charles River. Rescript.
- Crockett, Sara L., estate of. H. L. Harding *et al.*, executors. Petition of Treasurer and Receiver-General to collect tax on said estate. Pending.
- Crossdale, Edward, Attorney-General *ex rel. v.* Information in the nature of *quo warranto* to try the title of respondent to the office of police officer in Lawrence. Petition dismissed, on motion of Attorney-General.
- Cummings, Roscoe F., executor of the will of Ellen L. Cummings, Attorney-General *ex rel. v.* Petition to recover inheritance tax.
- Cummins, John F., administrator of the estate of John B.

- Halloran, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Cushing, Lawrence B., *et al. v.* Commonwealth. Petition to Superior Court for damages caused by widening Bowdoin Street. Settled.
- Dailey, Michael R., executor of the will of Maurice Daily, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Donovan, Daniel J., executor of the will of George W. Conboy, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Dowley, George B., administrator of the estate of Lewis H. Plaisted, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Dunn, William T., *v.* Samuel J. Lowe. Appeal from finding of Superior Court under R. L., c. 91, § 91. Rescript.
- East Boston Company, petitioner, *v.* Commonwealth. Appeal from decree of Court of Land Registration. Rescript.
- Edgerly, Frank H., *et al. v.* Cattle Bureau. Bill to recover for horse killed by order of Cattle Commissioner under R. L., c. 90. Pending.
- Ellicott, Josephine, executrix of the will of Nancy H. Ellicott, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Everett, Willard S., executor of the will of Elizabeth Davis, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Field, Ralph, administrator of the estate of George A. Mason, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Fields, Annie, *v.* Charles River Basin Commission. Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.
- Fifield, George W., administrator c. t. a. of the estate of Eveline R. Baldwin, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Fifield, George W., executor of the will of Ruth S. Shaw, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Follansbee, Hazen L., executor of the will of David W. Swett, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.

Foster, George W., administrator of the estate of Elvira A. Foster, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.

Fottler, Lucy Ann, *et al. v.* Commonwealth. Petition to Superior Court for damages caused by lowering grade of Bowdoin Street. Settled.

Fowler, Charles F., executor of the will of Eliza E. Crocker, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Frankfort Marine and Plate Glass Company *v.* Commonwealth. Petition to recover deposit with Treasurer. Pending.

Galvin, Stephen P., administrator of the estate of Calvin R. Baker, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Gardner, Henry R., executor of the will of Emily M. Rayner, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.

George H. Sampson Company *v.* Commonwealth *et als.* Bill of complaint. Pending.

Georgia Home Insurance Company *v.* Commonwealth. Action to compel Treasurer and Receiver-General to return bond deposited with him by said company. Pending.

Grant, Robert, Judge of Probate, *v.* William W. Risk *et al.* Contract on bond as public administrator. Pending.

Hall, John O., executor of the will of Mary O. S. Kent, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.

Hammond, Gardner Green, petitioner. Petition to register title to land in Chilmark. Pending.

Hanson & Parker, Limited, *v.* Commonwealth. Petition to recover from Commonwealth amount of tax alleged to be unlawfully assessed. Decree.

Hanson, Lydia W., *v.* Commonwealth. Petition for damages caused by lowering grade of Bowdoin Street. Settled.

Harmon, G. Howard, executor of the will of Walter S. Harmon, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.

Harrington, Charles C., executor of the will of Elizabeth A. Harrington, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Harvey, James R., Commonwealth *v.* Action to recover for

horses returned by the State Colony for the Insane. Claim proved in bankruptcy.

Haverhill Gas Light Company *v.* Gas and Electric Light Commissioners *et al.* Bill in equity in the Circuit Court of the United States to restrain the Board from carrying out an order to decrease the price of gas in Haverhill. Pending.

Hersey, Albert A., *v.* Commonwealth *et al.* Bill to restrain Commonwealth from paying out money in its hands for construction of north metropolitan sewer system. Rescript.

Higginson, Henry L., *et al. v.* Charles River Basin Commission *et al.* Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.

Hillside Corporation. Petition to register title to land. Decree.

Home for Aged Women *v.* Charles River Basin Commission *et al.* Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.

Hopkins, Jonathan. Petition for leave to withdraw deposit in Seamen's Savings Bank, Provincetown, deposited by Joseph M. Day, judge of probate. Disposed of.

Hume, Edgar B., *et al.*, petitioners. Petition to register title to land in Pittsfield. Decree.

Hunneman, Carleton, *v.* Charles River Basin Commission. Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.

International Automobile and Vehicle Tire Company *v.* Commonwealth. Petition for damages to petitioner's property caused by change of east branch of Charles River by Park Commission. Pending.

Irving, Eleanor N., executrix of the will of Elizabeth Conway, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.

Jackson, Frances E., *v.* Charles River Basin Commission *et al.* Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.

Jackson, Henry C., executor of the will of Emeline L. Harris, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.

Jay, Pierre, Bank Commissioner, *v.* Greenfield Savings Bank. Petition for injunction. Injunction issued.

Jenney, E. C., executor of the will of Maria P. Stark, Attorney-

- General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Johnson, Edwin A., executor of the will of Bessie M. Fuller, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Johnson, Julia A., executrix of the will of Daniel G. Davis, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Kent, George H., executor of the will of Eliza Ann May, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Keyes, Wade, executor of the will of Annie E. Robinson, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Kilroy, John, administrator of the estate of Bridget Woodsum, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Knox, James E., executor of the will of Sarah J. Sheldon, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.
- LaMoss, Erwin, *v.* Commonwealth. Petition to Superior Court for a jury to assess damages sustained to property on Bowdoin Street caused by lowering of the grade of Bowdoin Street. Settled.
- Lawrence, Amory A., *et al. v.* Harbor and Land Commissioners. Bill in equity to require enforcement of stipulations in deed of Commonwealth's land. Rescript.
- Lawrence, Common Council of, Attorney-General *ex rel. v.* Petition for use of Attorney-General's name for writ of mandamus. Pending.
- Lenon, Sarah L., executrix of the will of James Libby, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Dismissed.
- Libby, George W., administrator of the estate of Oliver Libby, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Linehan, Frank E., *et al.,* Commonwealth *v.* Claim for steam supplied from Deer Island Pumping Station. Settled.
- Little, George T., *et al.,* executors of the will of Rachel R. Thayer, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

- Little, Henry B., petitioner. Petition to register title to land in Peabody. Pending.
- Loomis, James H., executor of the will of George W. Gibson, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Lowe, Philip, executor of the will of William P. Rainey, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Lyons, Walter S., *v. Commonwealth.* Bill of complaint to recover for work done on Foxborough State Hospital from funds held by the Commonwealth. Pending.
- Mahar, Joseph P., executor of the will of Thomas J. Rehill, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Mahoney, Francis R., executor of the will of John Driscoll, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Manchester, Abraham, executor of the will of Abraham E. Manchester, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Mann, Mary Ellen, executrix of the will of Phebe Totman. Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Maritime Insurance Company *v. Commonwealth et al.* Bill to recover bonds deposited with the Treasurer and Receiver-General. Pending.
- Matthews, Albert W., executor of the will of Martha Bruce, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Maxwell, Orrin R., administrator of the estate of Thomas T. Maxwell, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- MacDonald, George E., Attorney-General *ex rel. v.* Information in the nature of *quo warranto* to try the title of the respondent to the office of secretary of the board of overseers of the poor of Gloucester. Pending.
- Macfarlane, Ada. Petition to register title to land in Winthrop. Pending.
- McCarthy, Justin H., *v. Commonwealth.* Petition under R. L., c. 201, to recover salary. Pending.
- McCarthy, Justin H., *v. Jophanus H. Whitney et al.* Petition

- for mandamus to compel reinstatement as boiler inspector.
Dismissed.
- McClure, Maria M., *v.* Charles River Basin Commission *et al.*
Bill to enjoin Commonwealth from interfering with riparian
rights on Charles River. Pending.
- McGuirk, Ann, executrix of the will of Terrence Farley, Attor-
ney-General *ex rel. v.* Petition to recover inheritance tax.
Pending.
- McIntire, Charles H., trustee under the will of Maria T. Clark,
Attorney-General *ex rel. v.* Petition to recover inheritance
tax. Pending.
- McLaughlin & Reilly Company, Commonwealth *v.* Information
in the nature of *quo warranto* to try the right of respondent
to use charter fraudulently procured. Petition dismissed.
- McSweeney, Charles H., petitioner. Petition to register title
to land in Quincy. Decree.
- Metropolitan Life Insurance Company *v.* Commonwealth. Peti-
tion to recover taxes alleged to have been illegally assessed.
Rescript.
- Moore, William H., *et al.*, executors of the will of Edward W.
Murray, Attorney-General *ex rel. v.* Petition to recover
inheritance tax. Pending.
- Morgan, Thomas, *et al.*, executors of the will of Martha Frank-
land, Attorney-General *ex rel. v.* Petition to recover in-
heritance tax. Pending.
- Morse, Electra A., *et al. v.* David Ferguson *et al.* Action of
tort. Pending.
- Morton, Edward P., executor of the will of Anne Cuddy,
Attorney-General *ex rel. v.* Petition to recover inheritance
tax. Final decree.
- Munroe & Arnold-Merritt Express Company *v.* Selectmen of
Peabody. Petition for mandamus to compel issuance of
license. Use of name of Attorney-General denied.
- Murphy, Mary E., executor of the will of Delia Martin, Attor-
ney-General *ex rel. v.* Petition to recover inheritance tax.
Pending.
- Murphy, William H., executor of the will of Bridget Connor,
Attorney-General *ex rel. v.* Petition to recover inheritance
tax. Dismissed.
- National Contracting Company *v.* Commonwealth. Petition to
recover under R. L., c. 201. Pending.

- New England Maple Syrup Company *v.* Henry P. Walcott *et als.*
Bill in equity for an injunction. Pending.
- New England Trust Company, trustee under the will of James C. Marshall, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- New York, New Haven & Hartford Railroad Company, Attorney-General *ex rel.* Commissioner of Corporations *v.* Rescript.
- New York, New Haven & Hartford Railroad Company, Attorney-General *ex rel. v.* Information to enjoin the company from holding stock of the Boston & Maine Railroad. Pending.
- Nickerson, George B. Petition for writ of *habeas corpus*. Dismissed.
- North, Lucy A., executrix of the will of Horatio S. Ware, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- O'Brien, Johanna T., *et al.*, executors of the will of Mary J. Fitzgerald, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- O'Brien, Mary F., Attorney-General *ex rel. v.* Information in the nature of *quo warranto* to try the title of the respondent to the office of assistant superintendent of State aid department of Lowell. Pending.
- O'Connell, Joseph P., *v.* Commonwealth *et al.* Bill to recover money in hands of Commonwealth belonging to Austin Engineering and Construction Company. Pending.
- O'Leary, Thomas, *v.* Commonwealth *et al.* Bill in equity. Disposed of.
- Osman, Charles F., administrator c. t. a. of the estate of Johanna F. Rising, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Paine, Robert Treat, trustee, *v.* Charles River Basin Commission *et al.* Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.
- Parker, Edward S., executor of the will of George W. Barry, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Parker, Galen A., executor of the will of Martha R. Temple, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

- Patridge, Eugene E., executor of the will of Charles L. Pitts, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Peach, Ambrose B., *v.* Commonwealth *et al.* Bill in equity. Disposed of.
- Peterson, Joseph N., *et al.*, Armory Commissioners, *v.* John Meaney *et al.* Dismissed.
- Phillips, Edwin E., petitioner. Petition to register title to land in Sandwich. Petition withdrawn.
- Pi Eta Associates *v.* Horace F. Ball. Appeal from order of inspector of buildings. Disposed of.
- Porter, Rose M., *v.* Frank H. Hardison. Action of tort. Pending.
- Powers, Wilbur H. Petition to register title to land in Winthrop. Pending.
- Pratt, Annie L., executrix of the will of Sarah M. Wyman, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Pratt, C. J., administrator of the estate of Daniel W. Pratt, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Provident Institution for Savings, Attorney-General *v.* Petition to withdraw deposits under St. 1907, c. 340. Rescript. Writ of error. Pending in the Supreme Court of the United States.
- Raboin, Israel, executor, *v.* Louis Raboin, Jr., *et al.* Appeal from decree of Probate Court, allowing will of Louis Raboin, Sr. Rescript.
- Rayner, Augustus J. C., Attorney-General *ex rel. v.* Information in the nature of *quo warranto* to try the title of the respondent to the office of rodman for the Massachusetts Highway Commission. Pending.
- Riverbank Improvement Company, petitioner. Petition to register title to land on Charles River. Decree.
- Rody, Mary T., executrix of the will of Catherine Murphy, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Rogers, Morrison, *et al.*, executor of the will of John P. McElroy, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Ryan, Annie, administratrix of the estate of Mary Kilroy,

- Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Ryan, John S., executor of the will of Margaret Gorman, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- St. Peter's Italian Fishermen's Union of Mutual Succor, Inc. Failure to file annual statement with Insurance Commissioner. Disposed of.
- Salem Gas Light Company *v.* Gas and Electric Light Commissioners *et al.* Bill in equity in the Circuit Court of the United States to restrain the board from carrying out an order to decrease the price of gas in Salem. Settled.
- Salmon, Patrick M., *et al.*, executors of the will of Ellen Noonan, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Sargent, Clara J., *v.* State Board of Lunacy and Charity. Superior Court, Essex County. Appeal on a complaint charging neglect of children under St. 1882, c. 181. Pending.
- Segee, Samuel A., Attorney-General *ex rel. v.* Petition for use of Attorney-General's name in an information in the nature of *quo warranto* to try respondent's title to the office of assessors of Revere. Use of name denied.
- Skinner, Francis, *v.* Charles River Basin Commission *et al.* Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.
- Smith, Susan, executrix of the will of Eliza Ann Smith, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- Society of Mutual Succor St. Mary of Lattani of Roccomonfina, Inc., Attorney-General *ex rel. v.* Petition for injunction and appointment of receiver. Edward McAnally appointed receiver.
- Somerville *v.* Commonwealth. Claim for aid furnished paupers having no settlement. Dismissed.
- Stearns, James P., administrator of the estate of Robert Bramhall, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Stevens, Elmer A., Treasurer and Receiver-General, *v.* Alfred Sorenson. Bill to recover for storage on Commonwealth pier, South Boston. Disposed of.
- Strout, Edward E., *et al.*, trustees of Little Nahant Land Com-

pany, *v.* Albert E. Turner *et al.* Petition to the Court of Land Registration to register the title to land in Nahant. Decree.

Sullivan, Richard, *v.* Charles River Basin Commission *et al.* Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.

Tillinghast, Edwin L., Jr., Attorney-General *ex rel.* *v.* Information in the nature of *quo warranto* to try the title of the respondent to the office of assistant city auditor of New Bedford. Rescript.

Titcomb, George H., *v.* Cape Cod Ship Canal Company, George A. Marden, Treasurer, *et al.* Petition for injunction to restrain the Treasurer of the Commonwealth from the payment of money under St. 1883, c. 259, and St. 1891, c. 397. Pending.

Title Guaranty and Surety Company, Trustees of Massachusetts Hospital for Epileptics *v.* Action of contract. Pending.

Trull, William, Attorney-General *ex rel.* *v.* Information in the nature of *quo warranto* to try the title of respondent to the office of police officer in Lawrence. Information dismissed, on motion of Attorney-General.

Tuhill, Thomas, executor of the will of Patrick Hayes, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Dismissed.

Turley, Thomas J., *et al.*, administrators of the estate of Mary Benson, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Pending.

Vabey, James H., administrator d. b. n. of the estate of Ellen Gougeon, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Pending.

Vineyard Grove Company, Attorney-General *v.* Petition for use of Attorney-General's name in an information in the nature of *quo warranto*. Use of name granted.

Wade, Daniel T., executor of the will of Charles C. Fiske, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Final decree.

Walen, William W., administrator of the estate of Almira C. Walen, Attorney-General *ex rel.* *v.* Petition to recover inheritance tax. Pending.

Waltham Watch Company *v.* Commonwealth. Action to recover corporation tax for 1908. Pending.

- Waltham Watch Company *v.* Commonwealth. Action to recover corporation tax for 1909. Pending.
- Ware, Mary L., *v.* Commonwealth. Bill to enjoin Charles River Basin Commission from maintaining wall. Pending.
- Webster & Dudley Street Railway Company, Attorney-General *v.* Pending.
- Welch, Mary Ann, executrix of the will of Thomas Welch, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Welch, William J., *v.* John A. Campbell. Action of tort. Pending.
- Welch, William J., *v.* Hosea M. Quinby, superintendent. Action of tort. Pending.
- Wenham Mutual Benefit Association, Attorney-General *ex rel. v.* Information for failure to comply with R. L., c. 119, § 14. Disposed of.
- Westborough Insane Hospital, Trustees of, *v.* Daniel A. Dorey *et al.* Petition to recover for breach of contract. Pending.
- Weston, town of, *v.* Railroad Commissioners *et al.* Petition for *certiorari.* Pending.
- Wheeler, Edward C., executor of the will of Benjamin P. Clark, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- White, Ida M., executrix of the will of Cyrus White, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.
- White, Ida V., *v.* Charles River Basin Commission *et al.* Bill to enjoin Commonwealth from interfering with riparian rights on Charles River. Pending.
- White, William P., Attorney-General *ex rel. v.* Petition for use of Attorney-General's name in an information in the nature of *quo warranto* to try the respondent's title to the office of mayor of Lawrence. Use of name granted.
- Whitaker, Elbridge J., executor of the will of Oliver Everett, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.
- Whitney, Jophanus H., *v.* James O'Doherty. Bill of complaint to restrain respondent from using building for public performances until altered to conform to regulations. Pending.
- Whittaker, James, Attorney-General *ex rel. v.* Information in the nature of *quo warranto* to try the title of respondent

to the office of police officer in Lawrence. Information dismissed, on motion of Attorney-General.

Wolley, Edwin L., *et al.*, administrators of the estate of Lydia G. Jennison, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Pending.

Worcester & Webster Street Railway Company, Attorney-General *v.* Pending.

Worcester Art Museum *v.* Roman Catholic Bishop of Springfield. Bill in equity to determine rights of public in Hamilton Square. Final decree.

Worthen, William F., executor of the will of Charles W. Worthen, Attorney-General *ex rel. v.* Petition to recover inheritance tax. Final decree.

Wyman, Estelle, *v.* Commonwealth. Writ of error. Pending.

Wyman, Estelle Louise, petitioner. Petition for writ of *habeas corpus*. Petition dismissed.

COLLECTIONS.

Collections have been made by this department as follows: —

Corporation taxes for the year 1908, overdue and referred

by the Treasurer of the Commonwealth to the Attorney-

General for collection,	\$134,802 50
Interest,	1,177 62
Costs,	4,394 29
Miscellaneous,	86,045 34
Total,	\$226,419 75

The following table shows a detailed statement of the same: —

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
A. C. Grady Loan Company,	\$43 05	\$0 25	\$43 30
A. E. Gloyd Shoe Company,	64 50	44	64 94
A. E. Lyon Company,	7 74	—	7 74
A. Foster Brooks Company,	14 44	62	15 06
A. H. Nelson Manufacturing Com- pany,	51 60	25	51 85
A. P. Nardini Company,	86 00	1 72	87 72
A. Ziegler & Sons Company,	1,255 60	3 35	1,258 95
Acorn Pants Company,	48 92	—	48 92
Adams Square Company,	90 30	15	90 45
Adamson Publishing Company,	17 20	15	17 35
Aldis Owen Halls' System of Busi- ness Enterprises, Inc.,	8 85	03	8 88
Alley & Emery, Inc.,	473 00	9 46	482 46
American Carpet Beater Company,	14 20	28	14 48
American Cultivator Publishing Company,	43 00	86	43 86
American Foundry Company,	82 56	—	82 56
American Knitting Company,	129 00	60	129 60
American Grocery Company,	424 15	—	424 15
American Live Poultry Company,	26 83	3 35	30 18
Anchor Laundry Company,	68 80	—	68 80
Angier Company,	283 64	11 66	295 30
Aronson Brothers, Inc.,	15 82	13	15 95
Arthur C. Harvey Company,	2,134 09	7 11	2,141 20

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
American Metal Supply Company,	\$30 96	\$1 20	\$32 16
Atlantic Tea Company, . . .	72 24	3 60	75 84
Atlas Worsted Company, . . .	134 50	2 58	137 08
Austin Furniture Company, . .	259 29	2 33	261 62
Bacon & Donovan Engine Com- pany,	245 01	64	245 65
Bailey Automobile Company, . .	240 80	3 39	244 19
Balance Shoe Company, . . .	34 40	—	34 40
Barbour Stockwell Company, . .	421 40	—	421 40
Barnett Drop Forging Company, .	213 28	4 27	217 55
Barthel Blow Lamp Company, . .	239 75	9 56	249 31
Bartlett Box and Lumber Com- pany,	240 80	2 17	242 97
Bartlett Company,	137 60	—	137 60
Bassett Cranberry Company, . .	17 20	—	17 20
Batchelder & Lincoln Company, .	5,160 00	23 22	5,183 22
Bath Grinder Company,	173 72	1 47	175 19
Bay State Art Company,	60 44	69	61 13
Bay State Brass Company, . . .	306 16	1 53	307 69
Beaudry & Co., Inc.,	33 02	—	33 02
Belisle Printing and Publishing Company,	67 51	69	68 20
Benjamin N. Moore & Sons Com- pany,	1,804 28	15 04	1,819 32
Berkshire Mills Supply Company,	412 80	2 06	414 86
Bernard Billings Company, . . .	60 20	57	60 77
Big Bargain Clothing Company, .	64 50	77	65 27
Black Island Granite Associates, .	5 00	11	5 11
Blake Electric Company,	48 71	96	49 67
Blake Pump and Condenser Com- pany,	50 74	45	51 19
Bloodine Corporation,	30 96	28	31 24
Blue Ribbon Laundry Company, .	48 59	—	48 59
Bon Ton Millinery Company, . . .	60 20	—	60 20
Booker Custom Laundry, Inc., . .	68 80	—	68 80
Boston Advocate Company, . . .	58 68	50	59 18
Boston & St. John Tripolite Com- pany,	8 00	—	8 00
Boston & Worcester Street Rail- way Company,	16,280 99	43 42	16,324 41
Boston Art Silver Plate Company,	25 80	51	26 31
Boston Bolt Company,	258 00	—	258 00
Boston Book Company,	1,612 50	17 61	1,630 11
Boston Branch, Inc.,	12 90	30	13 20
Boston Brass Andiron Company, .	30 96	—	30 96
Boston Building Wrecking Com- pany,	75 68	20	75 88
Boston Cycle and Sundry Com- pany,	619 20	6 60	625 80
Boston Electric Company,	130 46	2 60	133 06
Boston Mirror Company,	129 00	1 16	130 16

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
Boston Sculpture Company,	\$20 64	—	\$20 64
Boston Taxicab Company,	17 20	\$0 17	17 37
Boston Wholesale Grocery Com- pany,	408 07	1 02	409 09
Bow Ridge Development Com- pany,	237 70	—	237 70
Bowden Felting Mills Company,	1,746 21	7 57	1,753 78
Brighton Dressed Meat Company, Bristol County Furniture Com- pany,	82 30	1 64	83 94
Brockton Concrete Stone and Brick Company,	185 76	1 63	187 39
Brockton Die Company,	10 10	—	10 10
Brockton Ideal Shoe Company,	75 50	48	75 98
Brunswick Company,	69 14	—	69 14
Buck Printing Company,	104 23	—	104 23
Builders Iron and Steel Company, Bullock Thread and Twine Com- pany,	172 00	75	172 75
Bun Jun Lo Company,	51 60	48	52 08
Burmester Rubber Company,	230 82	2 07	232 89
Burton H. Wiggins Company,	12 90	10	13 00
Butman & Cressy Company,	20 64	20	20 84
Butts & Ordway Company,	10 32	03	10 35
C. C. C. Fire Hose Company,	264 63	2 65	267 28
C. E. Trumbull Company,	567 60	3 40	571 00
C. H. Annable Lumber Company,	292 40	—	292 40
C. H. Buck Painting Company,	43 00	11	43 11
C. J. Roadstrand Company,	242 52	2 22	244 74
C. M. Barrett Company,	5 09	06	5 15
C. S. Viall Chair Company,	262 78	2 62	265 40
C. W. Luce & Co., Inc.,	10 90	—	10 90
C. W. Stone Company,	71 38	62	72 00
Cambridge Brass Company,	531 05	2 66	533 71
Cambridge Commercial College,	64 67	70	65 37
Cambridge Market Company,	51 60	—	51 60
Carlton Hotel Company,	38 70	—	38 70
Carmel Tea and Coffee Company,	25 80	—	25 80
Central Dry Goods Company,	43 00	40	43 40
Charles A. Lind Company,	12 38	—	12 38
Charles E. Launiat Company,	103 20	1 09	104 29
Charles E. Perry Company,	34 40	1 18	35 58
Charles F. Mulliken Oil Com- pany,	36 55	33	36 88
Charles J. Jacobs Company,	1,720 00	34 40	1,754 40
Charles L. Ireson, Inc.,	254 21	68	254 89
Charles S. Gore Company,	17 20	—	17 20
Charles West Lumber Company,	60 20	60	60 80
Child Acme Cutter and Press Com- pany,	412 80	—	412 80
	266 60	2 53	269 13
	137 60	37	137 97
	141 04	2 82	143 86

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
Citizens Electric Street Railway Company,	\$2,078 86	\$5 54	\$2,084 40
Clapp-Eastham Company,	37 84	36	38 20
Clapp Tea Company,	110 25	90	111 15
Clark & Roberts Company,	17 20	—	17 20
Cleveland Securities Company,	21 07	42	21 49
Coates Clipper Manufacturing Company,	103 20	2 27	105 47
Cobb-Eastman Company,	584 80	—	584 80
Cold Blast Market Company,	68 73	—	68 73
Collins Hardware Company,	1,496 40	6 48	1,502 88
Colonial File Selling Company,	49 02	39	49 41
Columbia Kid Company,	989 00	19 78	1,008 78
Commercial Brewing Company,	289 56	5 78	295 34
Common Sense Gum Company,	135 74	5 35	141 09
Commonwealth Mining Company,	40 00	—	40 00
Conant Whiting & Co., Inc.,	18 16	08	18 24
Connecticut Valley Street Railway Company,	1,409 53	12 69	1,422 22
Consolidated Wrapping Machine Company,	947 72	5 53	953 25
Consumers Glue Company,	64 51	1 28	65 79
Continental Shoe Company,	15 97	40	16 37
Coulter Coal and Lumber Company,	133 30	1 20	134 50
Crescent Gardens Amusement Company,	13 76	1 04	14 80
Crocker Pen Company,	8 53	—	8 53
Crown Novelty Company,	163 40	45	163 85
Cummings & King Company,	210 00	1 05	211 05
Cyrus T. Clark Company,	58 48	29	58 77
D. H. Eames Company,	567 60	4 45	572 05
Daleys Nantasket Express Company,	55 04	1 85	56 89
Dalton - Ingersoll Manufacturing Company,	864 30	7 35	871 65
Daniel Gunn & Co., Inc.,	29 24	26	29 50
Daniel Russell Boiler Works, Inc.,	25 80	1 00	26 80
Davis Cut Sole Company,	43 00	—	43 00
Davis Howard Company,	41 28	88	42 16
Derrin Ice Cream Company,	15 91	11	16 02
Dewey Investment Company,	58 87	2 34	61 21
Dexter Machine Company,	82 56	—	82 56
Dill Cattle Company,	300 00	6 00	306 00
Dr. Burleigh Corporation,	80 65	80	81 45
Dr. Hallock Drug Company,	47 47	2 39	49 86
Dorchester Waste Company,	10 00	20	10 20
Douglas Electric Company,	64 50	17	64 67
Durant Reed Company,	172 00	—	172 00
Durgin McManus Company,	115 41	—	115 41
Dyar Supply Company,	118 19	1 06	119 25

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
E. D. Shadduck, Inc.,	\$150 50	\$1 35	\$151 85
E. G. Tutein & Co., Inc.,	13 76	27	14 03
E. H. Saxton Company,	309 60	1 40	311 00
E. L. Wood Box Company,	172 00	—	172 00
E. R. Brown Beer Pump Com- pany,	73 96	—	73 96
E. R. Knott Machine Company,	78 27	55	78 82
E. R. Taylor Company,	93 67	1 86	95 53
E. T. Slattery Company,	1,720 00	34 40	1,754 40
Eastern Carbonic Gas Company,	206 40	4 12	210 52
Eastern Webbing Company,	11 18	06	11 24
Eastern Furniture Company,	43 86	91	44 77
Edward T. Harrington Company,	70 64	—	70 64
Ehrman Manufacturing Company,	66 84	—	66 84
Electric Maintenance Company,	12 45	25	12 70
Electro Weld Company,	73 61	—	73 61
Elk Flint Bottle Company,	32 00	96	32 96
Ellis & Buswell Company,	60 20	—	60 20
Elydium Laboratory Company,	86 00	—	86 00
English & Fleet, Inc.,	210 68	63	211 31
Espinosa Fruit Company,	10 00	08	10 08
Essex Supply Company,	172 00	1 55	173 55
Eureka Valve Company,	25 80	—	25 80
Ewell Drug Company,	12 90	37	13 27
Excel Leather Company,	66 65	19	66 84
F. S. McDermott Company,	51 60	24	51 84
F. W. Florsdorf Company,	252 84	—	252 84
Falkson Cohen Company,	774 00	—	774 00
Falmouth Land Company,	596 66	15 91	612 57
Farrington Printing Company,	43 00	—	43 00
Federal Vending Company,	31 47	28	31 75
Felton Turner Heating Company,	168 56	1 29	169 85
Ferd F. French & Co., Inc.,	86 00	22	86 22
Ferncroft Inn, Inc.,	92 88	2 32	95 20
Fidelity Listed Securities Corpo- ration,	189 20	3 78	192 98
Flanders Company,	72 24	1 44	73 68
Flexible Tire Company, Inc.,	209 58	1 99	211 57
Foil Metal Manufacturing Com- pany,	612 83	52 70	665 53
Ford Steel Column Company,	20 07	20	20 27
Framingham Shoe Company,	3,741 00	55 91	3,796 91
Freeman Clothing Company,	30 96	—	30 96
French Carriage Company,	448 50	6 20	454 70
Frye & Crawford Drug Company,	34 40	18	34 58
Fyfe-Eskrigge Company,	6 12	06	6 18
G. B. Lawrence Company,	69 66	60	70 26
G. W. Gilbert & Co., Inc.,	117 13	3 51	120 64
G. W. Peterson Company,	8 60	—	8 60
Gallagher & Munroe Company,	137 60	1 24	138 84
Garden City Shoe Company,	297 56	—	297 56

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
Gardner Automobile Company, .	\$9 28	\$0 02	\$9 30
Gay Automobile Company, . .	33 54	17	33 71
Geddis Remedy Company, . .	17 73	—	17 73
Geisel Automobile Station, Inc., .	32 68	68	33 36
Gem Leather Company, . . .	24 08	24	24 32
Genin Automatic Train Pipe Coupler Company,	12 04	11	12 15
George C. Melville Company, . .	154 80	1 39	156 19
George F. Vester Company, . . .	68 80	69	69 49
George G. Snow Company, . . .	3,003 24	70 06	3,073 30
George P. Bingham Company, . .	123 84	2 47	126 31
George Worcester Furniture Com- pany,	65 36	1 55	66 91
Georgetown Gas Company, . . .	60 20	—	60 20
Gilbert Piano Manufacturing Com- pany,	136 22	98	137 20
Glendale Laundry, Inc.,	17 20	—	17 20
Globe Credit Company,	21 50	19	21 69
Globe Gas Light Company, . . .	129 00	1 07	130 07
Globe Mattress Manufacturing Company,	81 52	81	82 33
Goodale Comb Company,	133 30	33	133 63
Gordon Automobile Supply Com- pany,	99 07	1 98	101 05
Gorman Leonard Coal Company, .	30 96	—	30 96
Grafton Electric Company, . . .	6 45	03	6 48
Graham Company,	64 50	50	65 00
Grant-Watkins Company,	62 60	1 25	63 85
Greater Boston Cigar Company, .	135 45	1 26	136 71
Greendale Gas Engine Company, .	107 50	61	108 11
Greenfield Recorder Company, . .	25 80	11	25 91
Gregory & Brown Company, . . .	223 60	1 38	224 98
Groton Ice Company,	6 19	—	6 19
Grueby-Faience Company, . . .	292 40	2 00	294 40
Guy Hobbs Amusement Company, .	17 20	34	17 54
H. B. Stebbins Lumber Company, .	696 60	1 86	698 46
H. C. & C. D. Castle, Inc., . . .	160 82	1 71	162 53
H. C. Girard Company,	144 48	73	145 21
H. C. Greenwood Company, . . .	202 94	—	202 94
H. Cabitt Company,	25 80	20	26 00
H. M. Kinports Company,	103 20	3 11	106 31
H. Newman & Son, Inc.,	28 72	—	28 72
H. W. Forbush Company,	86 00	—	86 00
Hackett Brothers Company, . . .	86 00	—	86 00
Hadley-Gill Cement Company, . .	113 41	—	113 41
Hampden Creamery Company, . . .	92 50	—	92 50
Hampden Knitting Company, . . .	239 51	84	240 35
Hanemann Monument Company, .	35 43	31	35 74
Hanson Cedar Company,	109 42	69	110 11
Happy Moments Company,	58 30	1 44	59 74
Harrison Brothers Company, . . .	567 10	1 69	568 79

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
Harry R. Stone Company, . . .	\$47 47	—	\$47 47
Hartshorn Company, . . .	28 38	\$0 11	28 49
Harvard Amusement Company, . .	6 02	08	6 10
Harvard Automobile Company, . .	86 34	80	87 14
Harvard Baking Powder Com- pany, . . .	60 20	1 36	61 56
Haskell Sutherland Company, . .	68 11	41	68 52
Hatch Express Company, . . .	327 66	1 13	328 79
Haverhill Construction Company, .	96 61	—	96 61
Haviland Company, . . .	5 16	10	5 26
Hawkes Laundry Company, . . .	7 56	—	7 56
Hayden Photographic Manufac- turing Company, . . .	73 06	41	73 47
Hemenway Rollins Company, . .	57 06	51	57 57
Henry H. Tuttle Company, . . .	451 50	3 98	455 48
Henry Woods Sons Company, . .	230 91	5 27	236 18
Hibbard & Mason, Inc., . . .	97 86	—	97 86
Highland Paint and Wall Paper Company, . . .	67 42	35	67 77
Highland Telephone Company, . .	86 00	35	86 35
Hippodrome Amusement Com- pany, . . .	10 32	08	10 40
Hiram D. Dewar Company, . . .	31 30	62	31 92
Hitchcock Supply Company, . . .	649 50	1 85	651 35
Hoffecker Company, . . .	109 39	71	110 10
Home Correspondence School, . .	54 43	36	54 79
Homer Foote & Co., Inc., . . .	688 00	10 32	698 32
Howe Mill Crayon Company of Lowell, Mass., . . .	25 28	15	25 43
Hugh Nawn Contracting Com- pany, . . .	1,239 69	4 34	1,244 03
Human Life Publishing Company, .	159 85	1 59	161 44
Hunt Metal Corner Company, . .	10 14	05	10 19
Hurst Sporting Goods Company, .	13 93	34	14 27
Hyde Park General Hospital, Inc.,	52 11	48	52 59
Hyland Mattress Company, Inc., .	34 40	—	34 40
Ideal Comb Company, . . .	48 96	—	48 96
Ideal Dental Laboratory, Inc., . .	36 12	41	36 53
Independent Oil Company, . . .	178 67	1 25	179 92
India Mica Company, . . .	33 58	67	34 25
Isaac H. Dinner Company, . . .	60 20	54	60 74
J. Brest Company, . . .	227 04	2 90	229 94
J. G. Bridge Company, . . .	152 04	—	152 04
J. H. Chandler Company, . . .	25 80	51	26 31
J. H. Gerlach Company, . . .	147 83	83	148 66
J. H. Williams Wall Paper Com- pany, . . .	86 00	—	86 00
J. M. Howard & Son Company, . .	147 06	10 29	157 35
J. Maro Harriman Drug Company, .	98 90	1 75	100 65
J. Nardi Company, . . .	86 00	1 72	87 72
J. S. Round & Co., Inc., . . .	9 00	—	9 00

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
J. T. Tighe Company,	\$344 00	\$1 89	\$345 89
J. W. Luther Company,	240 80	60	241 40
James B. Wood & Son Company,	190 92	1 71	192 63
James Barrett Manufacturing Company,	498 80	4 50	503 30
James H. Brown Company,	17 20	15	17 35
James H. Whittle Company,	302 72	11 81	314 53
James Solomont & Brothers, Inc.,	527 24	4 48	531 72
Jamesville Construction Company,	87 03	2 27	89 30
Jellison Drug Company,	17 20	34	17 54
Jenks-Williams Paving Company,	25 80	—	25 80
Jeremiah Clark Machinery Com- pany,	188 34	53	188 87
John A. Robinson Company,	38 33	34	38 67
John Briggs & Co., Inc.,	114 24	97	115 21
John C. DeLaney Moulding Com- pany,	30 96	28	31 24
John Cavanagh & Son Building Moving Company,	258 00	2 94	260 94
John Reardon & Sons Company,	225 09	1 12	226 21
John W. Luce & Co., Inc.,	17 20	34	17 54
Jordan Drug Company,	43 00	69	43 69
Joseph Andrews Lumber Com- pany,	37 15	23	37 38
Joseph Bentley Hair Company,	221 88	—	221 88
Joseph M. Bradley Company,	34 52	31	34 83
Joseph P. Boyce Cigar Company,	175 44	1 57	177 01
K. G. Laham & Co., Inc.,	24 76	49	25 25
Kaleva Co-operative Association,	41 29	—	41 29
Karrer & Co., Inc.,	138 80	1 20	140 00
Keniston Engineering Company,	120 40	1 08	121 48
Kent Street Laundry Company,	30 96	1 80	32 76
King Mining Company,	85 00	77	85 77
Kinney Heating and Supply Com- pany,	63 64	49	64 13
Kleno Manufacturing Company,	18 92	—	18 92
Krey Music Company,	43 00	41	43 41
L. A. Littlefield Silver Company,	172 00	4 30	176 30
L. C. Clark Company,	29 24	29	29 53
L. D. Hamlin Company,	103 20	88	104 08
L. M. Bowes Company,	314 76	—	314 76
L. Mazur Company,	79 12	—	79 12
Lake View Drug Company,	43 00	93	43 93
Lang & Jacobs Company,	120 40	56	120 96
Langley Transportation Company,	17 20	51	17 71
Lawrence Produce Company,	69 00	63	69 63
Lease Audit Company,	8 25	—	8 25
Ley Construction Company,	64 50	—	64 50
Linscott Motor Company,	103 20	1 10	104 30
Linscott Sporting Goods Com- pany,	86 00	1 00	87 00

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
Lombard Machine Company, . . .	\$62 78	—	\$62 78
London Harness Company, . . .	645 00	\$7 95	652 95
Lord & Co., Inc., . . .	140 18	—	140 18
Lott-English Furniture Company,	258 00	1 16	259 16
Louis Somnabend Company, Inc.,	55 04	1 10	56 14
Lovell's, Inc., . . .	76 81	—	76 81
Lucy Mill and Lumber Company,	5 85	—	5 85
Lynn Shoe Company, . . .	111 11	97	112 08
M. A. Dame & Son Company, . . .	172 00	1 49	173 49
M. A. Hannigan Company, . . .	172 00	1 43	173 43
M. & M. Manufacturing Company,	25 80	13	25 93
M. D. Vaughan Company, . . .	15 48	—	15 48
M. Mordell Company, . . .	68 80	—	68 80
Magee Furnace Company, . . .	2,798 99	14 00	2,812 99
Majestic Company, . . .	154 80	69	155 49
Malden Grain Company, . . .	77 40	1 75	79 15
Manufacturers Bottle Company, .	59 44	1 78	61 22
Marathon Egyptian Cigarette Company, . . .	26 83	29	27 12
Marlborough-Hudson Gas Com- pany, . . .	829 38	3 12	832 50
Martin Kelley Company, . . .	361 20	8 90	370 10
Mason Cigar Company, . . .	32 25	30	32 55
Massachusetts Builders Finish Company, . . .	68 80	65	69 45
Massachusetts College of Com- merce, Inc., . . .	116 10	1 05	117 15
Massachusetts Confectionery Com- pany, . . .	50 00	—	50 00
Massachusetts Fuel Saving Radi- ator Company, . . .	21 07	—	21 07
Massachusetts School of Law, Inc.,	17 20	—	17 20
Matanzas Telephone Company, . .	5 16	—	5 16
Matthew F. Sheehan Company, . .	25 80	13	25 93
Menashi Khoury Company, . . .	11 76	10	11 86
Merchants and Mechanics Consol- idated Realty and Investment Company, . . .	86 00	77	86 77
Merrimack Engineering Company,	45 40	1 02	46 42
Merrimac Paper Company, . . .	1,745 80	—	1,745 80
Metropolitan Air Goods Company,	80 84	1 00	81 84
Metropolitan News and Publish- ing Company, . . .	438 60	17 54	456 14
Miscoe Spring Water Company, . .	34 40	09	34 49
Mitchell Press, . . .	72 24	1 44	73 68
Mitchell Publishing Company, . .	25 80	57	26 37
Model Laundering Company, . . .	34 40	40	34 80
Modern Foundry Company, . . .	58 82	—	58 82
Monarch Valve and Manufactur- ing Company, . . .	712 64	7 12	719 76
Monn Product Company, . . .	11 16	06	11 22

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
Morgan Brothers Company, . . .	\$41 28	—	\$41 28
Morgan Creamery Company, . . .	34 40	\$0 50	34 90
Mount Desert Granite Company, .	5 22	12	5 34
Mount Pleasant Stable Company, .	25 80	22	26 02
Muir's Laundry, Inc.,	113 52	1 02	114 54
Murphy Boot and Shoe Company, .	103 20	98	104 18
Musicians Supply Company, . . .	72 24	36	72 60
Mystic Lumber Company,	51 60	47	52 07
N. Richardson Sons Manufactur- ing Company,	75 28	75	76 03
Navin & Kelly Company,	351 63	13 77	365 40
Neponset River Coal Company, . .	363 02	—	363 02
New Bedford Loom Picker and Strap Company,	20 64	50	21 14
New Can Company,	154 80	1 08	155 88
New England Cigar Box Company, .	52 42	52	52 94
New England Cloak and Suit Company,	137 60	5 50	143 10
New England Corset Company, . .	146 20	3 23	149 43
New England Office Furniture Company,	110 08	2 20	112 28
New England Paper Bag Com- pany,	72 51	—	72 51
New England Reed Company, . . .	448 50	4 04	452 54
New Marshall Engine Company, . .	5 00	—	5 00
New Talmud Publishing Com- pany,	41 28	82	42 10
Newburyport Herald Company, . .	20 64	21	20 85
Newport Transfer Express Com- pany,	7 50	—	7 50
Norris F. Comley Conservatories, .	69 66	35	70 01
North Shore Auto-Passenger Com- pany,	13 76	74	14 50
Northampton Printing and Bind- ing Company,	38 47	—	38 47
Northwood Manufacturing Com- pany,	6 65	—	6 65
Norton Door Check Company, . . .	61 92	2 46	64 38
Norwich Belting Company,	30 50	—	30 50
Noyes & Dewar Company,	129 00	83	129 83
Oak Hill Nurseries,	90 90	1 20	92 10
Oak Birch Park Corporation, . . .	19 20	22	19 42
Odorless Excavating Company, . .	12 90	06	12 96
Oleic Company, Inc.,	11 18	—	11 18
Oliver & Howland Company, . . .	403 23	3 02	406 25
O'Neil Auto Garage Company, . . .	17 20	15	17 35
Park & Pollard Company,	9 10	—	9 10
Parker-Turco Company,	44 96	25	45 21
Parthenais Brothers Company, . .	86 00	—	86 00
Peabody Candy Company,	31 56	—	31 56
Peabody Granite Company,	122 98	—	122 98

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
Peabody Supply Company, . . .	\$68 00	\$0 68	\$69 48
Peerless Manufacturing Company, . . .	58 48	29	58 77
Pentucket Narrow Fabric Mills, . . .	12 90	28	13 18
Peoples Combination Clothing Company,	110 08	99	111 07
Peoples Drug Store Company, . . .	25 80	23	26 03
Peoples Furniture Company, . . .	103 20	1 06	104 26
Peoples Ice Company,	17 20	15	17 35
Perkins & Co., Inc.,	318 20	1 80	320 00
Philbrook Distributing Company, . . .	51 60	1 02	52 62
Phillips & Krensky Company, . . .	72 24	1 44	73 68
Phillips Company,	13 76	32	14 08
Photo Supply Company,	41 28	44	41 72
Pierce & Barnes Company,	17 20	10	17 30
Pierce Hardware Company,	653 60	—	653 60
Pigeon Hill Granite Company, . . .	521 84	2 60	524 44
Pilgrim Foundry Company,	335 40	13 40	348 80
Pilot Garage and Supply Com- pany,	216 72	4 55	221 27
Plymouth Press, Inc.,	116 44	—	116 44
Poole & Price Machine Company, . . .	33 16	66	33 82
Prince's Express Company,	10 93	—	10 93
Providence & Fall River Street Railway Company,	272 04	73	272 77
Publication Research and Trading Company,	20 38	81	21 19
Publishers Binding and Mailing Company,	180 60	1 80	182 40
Puritan Print, Inc.,	15 48	12	15 60
Puritan Confectionery Company, . . .	19 17	17	19 34
Quaboag Leather Company,	103 20	—	103 20
Quincy New System Wet Wash Company,	9 11	09	9 20
R. J. Todd Company,	20 00	—	20 00
R. L. Cleveland Company,	165 12	1 21	166 33
R. M. Bucknam & Co., Inc.,	22 61	—	22 61
Ralph F. Russell Company,	86 00	1 72	87 72
Randall-Faichney Company,	868 90	3 26	872 16
Red Dragon Company,	64 50	1 50	66 00
Reed & Barton Corporation,	5,557 81	14 81	5,572 62
Richard Sayles Woolen Company, . . .	306 50	2 66	309 16
Robbins Spring Water Company, . . .	86 00	43	86 43
Robert G. Wallace Company,	68 80	—	68 80
Robert S. Jones Company,	41 96	24	42 20
Rodney Hunt Machine Company, . . .	1,000 00	7 42	1,007 42
Rosengard Furniture Company,	110 08	28	110 36
Rowe Contracting Company,	223 56	—	223 56
Roxbury Eye and Ear Infirmary, . . .	18 73	09	18 82
Roxbury Shoe Thread Company, . . .	189 20	1 70	190 90
S. D. Viets Company,	451 84	1 20	453 04
S. E. Cassino Company,	67 76	—	67 76

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
S. L. Gabriel Company, . . .	\$29 24	\$0 26	\$29 50
S. M. Howes Company, . . .	1,689 04	9 57	1,698 61
S. R. Bailey & Co., Inc., . . .	990 30	14 50	1,004 80
St. Clair's, Inc., . . .	37 30	34	37 64
Salem Barrell Company, . . .	59 08	—	59 08
Salem Commercial School, Inc., . .	137 60	1 51	139 11
Samoset Chocolate Company, . .	354 49	95	355 44
Sample Shoe Shop Company, . .	61 92	16	62 08
Samuel M. Baker Company, . .	34 40	34	34 74
Samuel Ward Company, . . .	1,331 28	11 98	1,343 26
Sargent Ice Company, . . .	7 74	03	7 77
Scandinavian Co-operative Gro- cery Union, . . .	68 80	60	69 40
Scherrer Manufacturing Company,	8 08	08	8 16
Schipper Brothers Coal Mining Company, Inc., . . .	52 64	1 05	53 69
Scott & Sons Company, . . .	32 85	1 31	34 16
Second Regiment Band, . . .	15 05	05	15 10
Shawmut Waxed Paper Company,	75 68	1 76	77 44
Sheldon Yacht and Power Boat Corporation, . . .	58 48	50	58 98
Silas Peirce & Co., Ltd., . . .	2,122 84	19 45	2,142 29
Small, Maynard & Co., Inc., . .	172 00	65	172 65
Smalley Jar Company, . . .	17 20	60	17 80
Snowflake Axle Grease Company,	94 60	65	95 25
Soule Art Publishing Company, . .	113 58	1 29	114 87
South Boston Wood and Coal Company, . . .	16 44	—	16 44
Spatula Publishing Company, . .	77 40	34	77 74
Specialty Nail Company, . . .	76 11	—	76 11
Springfield Feld Spar and Mica Company, . . .	100 00	1 00	101 00
Springfield Hat and Cap Company,	110 59	2 21	112 80
Springfield Union Publishing Com- pany, . . .	202 96	1 69	204 65
Standard Bottling and Extract Company, . . .	331 96	—	331 96
Standard Concrete Construction Company, . . .	19 47	19	19 66
Standard Credit Company, . . .	72 41	—	72 41
Standard Union Company, . . .	108 84	1 09	109 93
Stanhope Forge and Machine Works, . . .	16 51	—	16 51
Star Credit Company, . . .	17 20	48	17 68
Stillson Motor Car Company, . .	289 82	3 04	292 86
Stoughton Record Company, . .	33 60	—	33 60
Suffolk Supply Company, . . .	98 00	3 76	101 76
Symonds & Poor Carbonator Com- pany, . . .	748 20	14 96	763 16
T. D. Cook & Co., Inc., . . .	326 80	6 53	333 33
T. F. Kilbride Company, . . .	258 00	—	258 00

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
Tavender Process Company,	\$6 27	\$0 06	\$6 33
Taylor Goodwin Company,	712 51	16 62	729 13
Thayer Woolen Company,	558 14	3 90	562 04
Theodore Metcalf Company,	1,634 00	22 70	1,656 70
Thomas J. Shea Company,	50 56	35	50 91
Thompson, Snow & Davis Com- pany,	774 00	2 71	776 71
Tichnor Brothers, Inc.,	66 04	59	66 63
Tilton, Fuller & Milton, Inc.,	86 86	72	87 58
Times Newspaper Company,	13 07	—	13 07
Tropical Medicine Company,	20 21	40	20 61
Tudor Press, Inc.,	78 94	60	79 54
Turva Co-operative Store Com- pany,	18 57	13	18 70
Union Laundry Company,	101 48	93	102 41
Union Overall Manufacturing Company,	232 20	2 00	234 20
Union Parlor Furniture Company,	84 62	—	84 62
Union Tool Company,	19 95	30	20 25
Unique Stove Company,	42 58	1 80	44 38
United States Column Company,	150 75	76	151 51
United States Land Development Company,	8 25	16	8 41
University Schools of Correspond- ence,	258 00	2 83	260 83
Upton Investment Company,	34 40	—	34 40
Vermont Clover Creamery Com- pany,	6 00	—	6 00
Vienna Lunch Company,	51 60	2 65	54 25
Vose-Swain Engraving Company,	55 04	—	55 04
W. A. Norton Company,	34 40	28	34 68
W. H. Saart Company,	537 43	—	537 43
W. K. Farrington Press,	68 80	1 37	70 17
W. P. Goode Brush Company,	77 40	1 55	78 95
Wadleigh Company,	122 80	62	123 42
Walker Brothers Dyeing and Bleaching Company,	48 84	18	49 02
Waltham Watch Tool Company of Springfield, Mass.,	111 80	1 11	112 91
Warren, Brookfield & Spencer Street Railway Company,	189 39	1 89	191 28
Washington Department Store, Inc.,	194 01	1 26	195 27
Watson Shoe Company,	1,118 00	10 06	1,128 06
Wellington-Pierce Company,	403 44	1 14	404 58
Weymouth Pharmacy,	72 24	42	72 66
Whitcomb & Withington Com- pany,	160 47	1 44	161 91
Whitlow Corporation,	77 40	70	78 10
Whittier Woodenware Company,	412 80	3 71	416 51
Wilber Coal and Ice Company,	82 56	51	83 07

	Collected on Account of Corporation Tax for 1908.	Interest.	Totals.
William A. Davis Company,	\$24 08	\$0 48	\$24 56
William Allen Sons Company,	345 72	2 99	348 71
William Bourne & Son Piano Company,	43 00	40	43 40
William Walker Company,	132 57	3 97	136 54
Williamstown Press Company,	37 84	80	38 64
Winthrop Lunch Company,	10 66	12	10 78
Winthrop M. Baker Corporation,	70 58	70	71 28
Wire Fabric Company,	44 72	1 77	46 49
Wold Machine Company,	45 58	91	46 49
Wood, Barker Company,	172 00	57	172 57
Worcester Broken Stone Com- pany,	82 56	78	83 34
Worcester Gazette Company,	151 36	43	151 79
Worcester Plunger Elevator Company,	153 94	—	153 94
Worcester Textile Machine Com- pany,	54 61	58	55 19
Worcester Wood Fiber Wall Plaster Company,	17 20	—	17 20
Wordell Plumbing Company,	124 25	2 65	126 90
Young's, Inc.,	86 00	1 72	87 72
	\$134,802 50	\$1,177 62	\$135,980 12

MISCELLANEOUS COLLECTIONS.

A. Baab & Co., penalty,	\$25 00
A. Cunningham Drug Company, penalty,	5 00
A. F. Murphy Die and Machine Company, penalty,	5 00
A. F. Ross & Co., Inc., penalty,	10 00
A. H. Demond Company, penalty,	25 00
A. H. Nelson Manufacturing Company, penalty,	10 00
Abram French Company, R. W. Boyden, receiver, corporation tax for 1901,	500 00
Adams, town of, board of paupers,	8 86
Ætna Securities Company, penalty,	5 00
Agawam Farm and Supply Company, penalty,	5 00
Agawam Cranberry Company, penalty,	15 00
Airified-gas Heating and Power Company, excise tax and penalty,	225 00
Albert Culver Company, penalty,	5 00
Ali, Mohammed, estate of, escheated estate,	474 78
Alley & Emery, Inc., claim of the Massachusetts Com- mission for the Blind,	145 47

Amalgamated Manufacturing Mining Company, penalty,	\$70 29
American Amusement Company, penalty,	5 00
American Citizen Company, corporation tax for 1907,	70 29
American Concrete Block Company, penalty, . . .	5 00
American Electric Process Company, penalty, . . .	75 00
American Industrial Corporation, penalty,	5 00
American Iron Company, penalty,	15 00
American-Newfoundland Packing and Trading Com- pany, penalty,	5 00
American Nitrate Company, penalty,	10 00
American Pneumatic Service Company, penalty, . . .	25 00
Amusement Construction Company, penalty,	10 00
Astor Lunch Company, penalty,	5 00
Atlantic Park Company, penalty,	5 00
Atlas Construction Company, steam furnished by Met- ropolitan Water and Sewerage Board,	77 50
Atwater, L. C., trustee, board of John R. Atwater at State Hospital,	294 92
Austin Ford & Sons Company, penalties,	20 00
Autogenous Welding Equipment Company, penalty, .	15 00
Automatic Rapid Unloading Company, penalty, . . .	5 00
Azorian Company, penalty,	5 00
B. Feinberg Sons Company, penalty,	5 00
Baker Yacht Basin, Inc., penalty,	5 00
Balance Shoe Company, penalties,	15 00
Bangs Peat and Coke Company, penalty,	5 00
Barney & Berry, Inc., penalty,	5 00
Barthon, Frank, estate of, escheated estate,	2 88
Bassett Cranberry Company, penalty,	5 00
Bates & Guild Company, penalty,	10 00
Bates, James P., estate of, inheritance tax,	725 10
Bay State Compressed Air Vacuum Cleaner Company, penalty,	5 00
Bay State Lumber Company, penalty,	5 00
Beacon Loan Company, penalty,	5 00
Beckonert, B. L., guardian, board of William E. Beck at State Hospital,	757 64
Benson Furniture Company, penalty,	15 00
Berkshire Cycle and Automobile Company, penalties, .	10 00
Bernard Billings Company, penalty,	5 00
Beverly, city of, board of paupers,	4 29
Beverly Transportation Company, corporation tax for 1904,	132 80
Biddle Baking Company, penalty,	10 00
Black Island Granite Associates, penalty,	5 00

Blackstone, town of, board of paupers,	\$444 83
Blanchard, Sarah, estate of, inheritance tax,	94 33
Blandford, town of, board of paupers,	16 80
Bleiler Contracting Company, penalty,	5 00
Boothby Hospital, penalty,	15 00
Boston & St. John Tripolite Company, penalty,	10 00
Boston Acetylene Generator Company, penalty,	5 00
Boston Branch, Inc., penalty,	10 00
Boston, city of, board of paupers,	900 11
Boston Coaked Peat Company, penalty,	5 00
Boston Cold Storage Company, penalty,	15 00
Boston Consolidated Gas Company, excess of sulphur in gas,	300 00
Boston Co-operative Flower Market, penalty,	5 00
Boston Cycle and Sundry Company, penalty,	20 00
Boston Decorative Plant Company, penalty,	20 00
Boston Dental Manufacturing Company, penalty,	10 00
Boston Development Company, penalty,	10 00
Boston Fire Patrol Company, penalty,	15 00
Boston Ice Cream and Baking Company, penalty,	10 00
Boston Terrier Record Company, penalty,	5 00
Boston Traveler Company, penalty,	5 00
Boston Wool and Paper Stock Company, penalty,	5 00
Brogan, Hugh H., administrator of the estate of Bridget C. Brogan, inheritance tax,	91 09
Brooks, Frank H., executor of the will of Charles G. Brooks, inheritance tax,	313 71
Brown-Binnian Company, penalty,	10 00
Brown, Henry, executor of the will of Rhoda B. Potter, inheritance tax,	487 13
Brown Oil Company, penalty,	20 00
Brown Stocking Company, penalty,	5 00
Buckland Manufacturing Company, penalty,	5 00
Building Trades Credit Agency, penalty,	15 00
Burtworth Carpet Company, penalty,	25 00
Butler Auto Supply Company, penalty,	25 00
Buzzell Heat and Light Generator Company, penalty,	5 00
C. A. Anderson, Inc., penalty,	10 00
C. E. Woodward Company, penalty,	10 00
C. H. Loveland Company, penalty,	5 00
C. I. Brink-Roys Company, penalty,	5 00
C. M. Tyler Company, penalty,	10 00
C. W. Alger Company, penalty,	10 00
C. W. Morse Leather Company, penalty,	5 00
C. W. Sweetland & Co., Inc., penalty,	10 00

Calceide Process Company, penalty,	\$10 00
Cambridge, city of, board of paupers,	317 66
Carleton & Hovey Company, penalty,	40 00
Cary, Alice M., estate of, inheritance tax,	47 68
Central Laundry Company, penalty,	10 00
Central Oil Company, penalty,	25 00
Charles A. Bennett Company, penalty,	15 00
Cheewawbeek Farm, Inc., penalty,	10 00
Chilmark China Clay Company, penalty,	10 00
Churchill Company, penalty,	5 00
Clark & Cole Company, penalty,	10 00
Clark & Roberts Company, penalty,	5 00
Clark & Smith Company, penalty,	25 00
Clark Chemical Company, penalty,	5 00
Clark Machine and Foundry Company, penalty,	25 00
Cobb, Bates & Yerxa Company, penalty,	5 00
College City Cutlery Company, penalty,	5 00
Colonial Leather Goods Company, penalties,	15 00
Combination Envelope Company, penalty,	5 00
Commercial Brewing Company, penalty,	10 00
Commercial Express Company, penalty,	10 00
Commercial Oil Company, penalty,	5 00
Common Sense Gum Company, penalties,	30 00
Commonwealth Garage, Inc., penalty,	5 00
Commonwealth Rubber Company, excise tax and penalty,	125 00
Compressed Fiber Company, penalty,	5 00
Conant & Donelson Company, penalty,	5 00
Concord, town of, board of paupers,	12 40
Concrete Power Block Company, penalty,	25 00
Connecticut River Transmission Company, penalty,	50 00
Connecticut Valley Street Railway Company, penalty,	197 50
Connell, Elizabeth, estate of, inheritance tax,	33 72
Consolidated Cape Cod Cranberry Company, penalty,	15 00
Consumers Sand Company, penalty,	5 00
Contractors and Builders Supply Company, penalties,	20 00
Cook Fire Door Company, penalty,	5 00
Corney, James H., executor of the will of Matilda Corney, inheritance tax,	38 60
Crawford-Plummer Company, penalty,	25 00
Credit Reporting Company, penalty,	5 00
Criterion Knitting Company, penalty,	5 00
Cuban Development Company, penalty,	10 00
Cuba Fruit Company, penalty,	25 00
Cumberland Development Company, penalty,	10 00

Cummings, John F., administrator of the estate of	
John B. Halloran, inheritance tax,	\$97 30
Cummings, Mary E., estate of, inheritance tax, . .	163 93
Curtis, Susan M., estate of, inheritance tax, . . .	439 25
Cutler, Pamela, estate of, inheritance tax, . . .	55 39
D. J. Kiley Construction Company, penalty, . . .	5 00
D. W. Pingree Company, penalty,	10 00
Danvers Gas Light Company, excess of sulphur in gas,	100 00
Darley Engineering Company, penalty,	15 00
Davis Sewing Machine Company, penalty,	20 00
Dependable American Manufacturing Company,	
penalty,	5 00
Devonshire Overall Company, penalty,	10 00
Dinsmore Express Company, penalty,	5 00
Directory Publishing Company, penalty,	5 00
Dodge, Benjamin N., estate of, inheritance tax, . .	264 64
Dowley, George B., administrator of the estate of Lewis	
H. Plaisted, inheritance tax,	300 00
Dresser-Hull Company, penalty,	20 00
Drew, Stranahan, Hussey Company, penalty, . . .	5 00
Driscoll & Co., Inc., penalties,	10 00
Driscoll, John, estate of, inheritance tax,	213 55
Dunbar Boot Shop, Inc., penalty,	10 00
Dunlap-Cooke Company, penalty,	5 00
E. A. McMillin Company, penalty,	10 00
E. F. Drew & Co., Inc., penalty,	5 00
E. P. Blake Company, penalty,	10 00
E. R. Taylor Company, penalties,	15 00
East Boston Gas Company, excess of sulphur in gas, .	100 00
East Boston-Manhattan Market Company, penalty, .	5 00
East Weymouth Wool Scouring Company, penalty, .	5 00
Eastern Beef Company, penalty,	15 00
Eastern Fishing Company, penalty,	15 00
Eastern Press, Inc., penalty,	10 00
Eco Manufacturing Company, penalty,	5 00
Eddy Company, penalty,	10 00
Edwin Shivill Advertising Agencies, penalty, . . .	15 00
Egremont Co-operative Creamery Company, penalty, .	5 00
Egremont Marble Company, penalty,	5 00
Ellicott, Josephine, administratrix of the estate of	
Nancy H. Ellicott, inheritance tax,	123 80
Elliott Manufacturing Company, penalty,	5 00
Ellis & Buswell Company, penalty,	5 00
England, Lydia P., estate of, inheritance tax, . . .	87 47
Equitable Supply Company, penalty,	5 00

F. J. Chartonnean Company, penalty,	\$5 00
F. L. O'Bryan Company, penalty,	25 00
F. W. Dodge Company, penalty,	25 00
Fall River Brick and Concrete Company, penalty, . .	5 00
Fall River, city of, board of paupers,	213 14
Farnum Hanscom Company, penalty,	15 00
Fifield, George W., administrator of the estate of Eve- line R. Baldwin, inheritance tax,	685 11
Fifield, George W., administrator of the estate of Ruth S. Shaw, inheritance tax,	277 36
Fifth Ward Market Company, penalty,	5 00
Flanders Company, penalty,	5 00
Frank Tenney Company, penalty,	5 00
Franklin Clothing Company, penalty,	10 00
Franklin Square Pharmacy, penalty,	15 00
Fred S. & A. D. Gore Corporation, penalty,	15 00
Frederick J. Quinby Company, penalty,	40 00
Fyfe & Eskrigge Company, penalty,	5 00
Gardner, Henry R., executor of the will of Emily M. Rayner, inheritance tax,	148 26
Gem Leather Company, penalty,	10 00
Genin Automatic Train Pipe Coupler Company, penalty,	10 00
George P. Bingham Company, penalties,	15 00
George Parker Fish Company, penalty,	5 00
George T. Hoyt Company, penalty,	5 00
George Worcester Furniture Company, penalty, . . .	5 00
Gibbs, H. E., board of Herbert E. Gibbs at State Hos- pital,	3 20
Glen Mills Cereal Company, penalty,	5 00
Glendevies Manufacturing Company, penalty, . . .	5 00
Gloucester Dairy Company, penalty,	10 00
Golden Rule Company, penalty,	10 00
Goodyear Raincoat Company, penalty,	20 00
Green Mountain Lumber Company, penalty,	10 00
Grover & Haskell Company, penalty,	15 00
Guptill Company, penalty,	5 00
H. E. Pinkham Shoe Company, penalty,	10 00
H. L. Leonard Company, penalty,	5 00
H. M. Kinports Company, penalty,	5 00
Hall, John O., executor of the will of Mary O. S. Kent, inheritance tax,	150 40
Hanlon Thornton Company, penalty,	20 00
Harmon, G. Howard, administrator of the estate of Walter S. Harmon, inheritance tax,	779 46
Harris, Emeline L., estate of, inheritance tax, . . .	1,567 63

Hart Renting and Power Company, penalty,	\$15 00
Haverhill Box Board Company, penalty,	15 00
Haverhill Shoe Manufacturing Association, penalty,	5 00
Haviland Company, penalty,	5 00
Healey Brothers Shoe Company, penalty,	10 00
Healey Sewer Machine and Construction Company, penalties,	25 00
Highland Telephone Company, penalty,	2 22
Hill-Ray Engineering Company, penalty,	10 00
Hind Roofing and Sheet Metal Company, penalty,	15 00
Hoffecker Company, penalty,	20 00
Holland Electric Company, penalty,	5 00
Holyoke Auto Company, penalty,	15 00
Holyoke Box and Lumber Company, penalty,	10 00
Houle, Maria, executrix of the will of Joseph Houle, inheritance tax,	1 00
Howard Dustless-Duster Company, penalty,	25 00
Howe, Annie E., estate of, inheritance tax,	99 00
Howe, Irving A., estate of, inheritance tax,	879 99
Howe, Martha S., estate of, inheritance tax,	382 88
Hoyle Lumbering Company, penalty,	5 00
Hurst Sporting Goods Company, penalty,	15 00
Hyde Park General Hospital, penalty,	5 00
Ideal Cloak and Suit Company, penalty,	10 00
Ideal Confectionery Company, penalty,	5 00
International Consolidated Oil Company, penalty,	25 00
Ipswich, town of, board of paupers,	68 57
Irving, Eleanor N., executrix of the will of Elizabeth Conway, inheritance tax,	34 25
J. B. Judkins Company, penalty,	5 00
J. E. Elkins Company, penalty,	5 00
J. H. Chandler Company, penalty,	10 00
J. H. Gerlach Company, penalty,	10 00
J. Johnston Company, penalty,	3 00
J. S. Kennedy Company, penalty,	10 00
J. S. Turner Manufacturing Company, penalty,	10 00
J. W. Calnan Company, penalty,	5 00
J. W. Streeder Company, penalty,	5 00
Jackson, Andrew S., guardian, board of Delia Barrett,	260 00
James B. Wood & Son Company, penalties,	30 00
James Bryden Company, Inc., penalty,	5 00
James H. Lamb Company, penalty,	25 00
Jap Stick Company, penalty,	10 00
Jewellers and Silversmiths Co-operative Refining Company, penalty,	10 00

John Boyd & Co., penalty,	\$5 00
John Cavanaugh & Son Building Company, penalty, . .	50 00
John Hardy Company, penalty,	15 00
John W. Luce & Co., Inc., penalty,	25 00
Joseph Andrews Lumber Company, penalty,	10 00
Journeymens Aid, Inc., penalty,	5 00
Judah Goldberg Company, penalty,	15 00
Kent, George W., executor of the will of Eliza Ann May, inheritance tax,	354 90
Kiernan, Katherine, estate of, board at State Hospital,	425 00
Kilroy, John, administrator of the estate of Bridget Woodsum, inheritance tax,	107 27
King Philip Brewing Company, penalty,	50 00
Kings Clothing Company, penalty,	10 00
Kirkland, Nancy M., estate of, inheritance tax, . .	134 55
Kissel-Kar Company, penalty,	10 00
Kohinoor Zinc Company, penalty,	25 00
Korn Silverman Leather Company, penalty,	5 00
L. G. McKnight & Son Company, penalty,	10 00
Lakeside Construction Company, penalty,	10 00
Lamson Consolidated Store Company, penalty, . . .	50 00
Laney, Isaac H., estate of, inheritance tax,	35 79
Lawrence Athletic Association, penalty,	25 00
Lebosque, Helen, estate of, on account of inheritance tax,	10 00
Lee the Tailor, penalty,	10 00
Lever Cream Separator Company, penalty,	25 00
Lexington Peat Company, penalty,	15 00
Liberty Lumber Company, penalty,	5 00
Liberty Manufacturing Company, penalty,	5 00
Lillian G. Smith Cloak and Suit Company, corporation tax for 1907,	26 18
Lincoln Securities Company, penalty,	5 00
Lincoln, town of, board of paupers,	8 00
Linscott Motor Company, penalty,	20 00
Listed Securities Corporation, penalty,	5 00
Little, George F., executor of the will of Rachael R. Thayer, inheritance tax,	110 79
Lock Brackett Manufacturing Company, penalty, . . .	5 00
Lombard Fireproofing Company, penalty,	10 00
Lowell & Fitchburg Electric Company, penalty, . .	15 00
Lowell Automobile Company, penalty,	10 00
Lowell, city of, board of paupers,	94 63
Lucy Mill and Lumber Company, penalty,	10 00
Lutz & Selramm Company, penalty,	25 00
Lynn, city of, board of paupers,	84 80

Lynn Dwyer Lamp Company, penalty,	\$10 00
Lynn Hebrew Mutual Loan Company, penalty, . .	5 00
Lynnfield, town of, board of paupers,	7 66
M. J. Doyle Printing Company, penalty,	5 00
Mackintosh Manufacturing Company, penalty, . .	25 00
Mahoney, Mary, estate of, inheritance tax, . . .	41 35
Malden & Melrose Gas Company, excess of sulphur in gas,	800 00
Malden Co-operative Express, penalty,	100 00
Manhattan Collar Company, penalty,	10 00
Manning & Armstrong Company, penalty,	5 00
Martin Kelly Company, penalty,	5 00
Marysville Wood Scouring Company, penalty, . .	10 00
Mason Cigar Company, penalty,	5 00
Mason Motor Fan Company, penalty,	5 00
Massachusetts Automobile Company, penalty, . .	5 00
Massachusetts Belting Company, penalty,	10 00
Massachusetts Brick Company, penalty,	5 00
Massachusetts Cigar Dealers Association, penalty, .	10 00
Massachusetts College of Commerce, penalty, . .	5 00
Massachusetts Fuel Saving Radiator Company, penalty,	5 00
Massachusetts Leather Welting Company, penalty, .	5 00
Massachusetts Magnetic and Botanic Institute, Inc., penalty,	5 00
Massachusetts Talc Company, penalty,	10 00
Matthew F. Sheehan Company, penalty,	25 00
Mathewson Company, penalty,	5 00
McBride, Elizabeth C., guardian, board of Matthew T. McBride at State Hospital,	200 00
McGonagle, Francis J., guardian, board of William F. McGonagle at State Hospital,	223 82
McIntosh-Brown Company, penalty,	20 00
McManus Pharmacy, Inc., penalty,	5 00
McQuarrie, Georgianna S., estate of, inheritance tax, .	48 00
Meisterschaft Publishing Company, penalty,	15 00
Melrose, city of, board of paupers,	97 49
Mercantile Monthly Company, penalties,	20 00
Metropolitan Color Printing Company, penalty, . .	5 00
Metropolitan Mercantile and Realty Company, excise tax, filing fee and penalty,	230 00
Middlebury Vermont Mining Company, corporation tax for 1907 and penalty,	525 00
Middlesex Grocery Company, penalty,	5 00
Miller & Franklin Company, penalty,	25 00

Miller, George, settlement of bastardy case, . . .	\$50 00
Millburn, Jane, estate of, inheritance tax, . . .	30 00
Mitchell Press, penalty,	15 00
Mohawk Dairy Company, penalty,	10 00
Monn Products Sales Company, penalty,	5 00
Montello Heel Company, penalty,	10 00
Morrison Company, corporation tax for 1907, . . .	6 32
Morse, Hattie, estate of, legacy tax,	89 20
Mount Desert Granite Company, penalty,	5 00
Murphy, Catherine, estate of, inheritance tax, . . .	49 85
Mutual Shoe Company, penalty,	5 00
N. Richardson Sons Manufacturing Company, penalty, .	5 00
Nantucket Central Railroad, tax,	4 49
National Automatic Heater Company, penalty, . . .	25 00
National Cash Trading System, penalty,	5 00
National Electric Equipment Company, penalty, . . .	15 00
National Hat and Cap Company, penalty,	5 00
National Nitro-Culture Company, penalty,	10 00
National Soda Fountain Company, penalty,	20 00
Needham, town of, board of paupers,	17 60
Nemasket Springs Company, penalty,	15 00
Nemo Heater Company, penalty,	25 00
Neopolitan Ice Cream Company, penalty,	10 00
Nesmith Shoe Company, penalty,	5 00
Never Clog Salt Shaker Company, penalty,	5 00
New England Amusement Company, penalty,	5 00
New England Conerete Company, penalty,	15 00
New England Electric and Supply Corporation, penalty,	25 00
New England Engine and Boat Association, Inc., penalty,	5 00
New England Granite Company, penalty,	5 00
New England Trolley Wheel Company, penalty, . . .	10 00
New England Waste Cleaning and Oil Extracting Com- pany, penalty,	5 00
New Marshall Engine Company, penalty,	10 00
New Talmund Company, penalty,	10 00
New York, New Haven & Hartford Railroad Company, reimbursement on account of Southborough grade crossing,	177 71
Newark Lunch Company, penalty,	10 00
Newburyport Fish Cold Storage Company, penalties, .	10 00
Nichols & Drown Company, penalty,	15 00
Non-Corrosive Valve and Pipe Company, penalty, . .	5 00
Noonan, Ellen, estate of, inheritance tax,	48 32

North Dighton Co-operative Association, penalty, . . .	\$5 00
North, Lucy A., administratrix of the estate of Horatio S. Ware, inheritance tax,	120 00
North Shore Transit Company, penalty,	40 00
Norton Door Check Company, penalty,	5 00
Norwood, town of, board of paupers,	77 77
Noshake Grate and Heating Company, penalty,	5 00
O'Neil Auto Garage Company, penalty,	10 00
Orient Distributing Company, penalty,	15 00
Orient Manufacturing Company, penalty,	25 00
Oulton Motor and Manufacturing Company, penalty,	10 00
Oxford Fiber Company, penalty,	25 00
P. P. Emory Manufacturing Company, penalty,	25 00
Pach Brothers Company, penalty,	5 00
Parker & Coran, Inc., penalty,	5 00
Peckham Davis Company, penalty,	5 00
Peoples Legal Company, penalty,	5 00
Pepperell, town of, board of paupers,	12 40
Peter F. Tague Company, penalty,	5 00
Phoenix Lunch Company, penalty,	15 00
Photo Supply Company, penalty,	5 00
Pierce Hardware Company, penalty,	10 00
Pigeon Hill Granite Company, penalty,	5 00
Pilgrim Rubber Company, penalty,	10 00
Pine Grove Mineral Spring Company, penalty,	5 00
Plymouth Cement Stone Company, penalty,	5 00
Portsmouth & Lynn Express Company, penalty,	5 00
Practical Politics, penalty,	10 00
Pratt, G. J., administrator of the estate of Daniel W. Pratt, inheritance tax,	173 48
Publication Research and Trading Company, penalty,	5 00
Publishers Press, penalty,	10 00
Purcell, Edward H., estate of, inheritance tax,	337 99
Purdy & Henderson, penalty,	5 00
Quality Saw and Tool Works, penalty,	5 00
Quansett Mining Company, penalty,	5 00
Quincy Hack and Stable Company, penalty,	5 00
R-A-C Business Expansion Company, penalty,	5 00
Ralph F. Russell Company, penalty,	25 00
Ray Lawson Granite Company, penalty,	20 00
Reading Co-operative Association, penalty,	5 00
Reliable Manufacturing Company, penalty,	5 00
Relindo Cushion Shoe Company, penalty,	5 00
Remington Tool and Machine Company, penalty,	5 00
Revere, town of, board of paupers,	53 20

Rocky Hill Crystal Spring Water Company, penalty, .	\$5 00
Roebling Construction Company, penalty,	50 00
Rogers, Morrison, executor of the will of John P. Mc- Elroy, inheritance tax,	181 66
Ross Towboat Company, damage to Cambridge Bridge,	100 00
Roll Stationery Company, penalty,	5 00
Roxbury Storage Salesrooms, penalty,	15 00
Ruth Manufacturing Company, penalty,	5 00
Ryan, John J. executor of the will of Margaret Gorman, inheritance tax,	214 15
Sampson Press, Incorporated, penalty,	10 00
Sanitary Plumbing Company, penalty,	10 00
Santa Sofia Mines and Milling Company, fee for filing first papers,	25 00
Sawyer Belting Company, penalty,	5 00
Saxtons River Soap Stone Company, penalty,	5 00
Shawmut Consolidated Copper Company, penalty, . .	75 00
Sheldon Yacht and Power Company, penalty,	15 00
Shove & Gage Company, penalty,	15 00
Smith, Susan, executrix of the will of Eliza Ann Smith, inheritance tax,	81 25
Sorenson, Alfred, storage on Commonwealth pier, South Boston,	100 00
Springfield Business School, penalty,	10 00
Springfield Feldspar Company, penalty,	25 00
Springfield Navigation Company, penalty,	5 00
Stafford Company, penalty,	250 00
Standard Labelling Machine Company, penalty, . . .	5 00
Standard Paper Tube Company, penalty,	25 00
Standard Ring Traveller Company, penalty,	15 00
Star Credit Company, penalty,	15 00
Star Inter-State Express Company, penalty,	10 00
Sterling Manufacturing Company, penalty,	5 00
Stone Telegraph and Telephone Company, penalty, . .	25 00
Story-Simmons Company, penalty,	10 00
Strong & Garfield Company, penalty,	5 00
Suburban Club House Corporation, penalties,	25 00
Suburban Gas and Electric Company, excess of sulphur in gas,	200 00
Suffolk Lighting Company, penalty,	5 00
Suffolk Loan Company, penalty,	3 00
Suffolk Supply Company, penalty,	25 00
Sullivan, Mary, estate of, inheritance tax,	98 64
Sulphume Company, penalty,	25 00
Superior Laundry Company, penalty,	5 00

Sylvester Tower Company, penalty,	\$5 00
T. H. Buckley Car Manufacturing Company, penalty, .	10 00
Tailby-Nason Company, penalty,	5 00
Terminal Wharf and Railroad Warehouse Company, penalty,	15 00
Thomas J. Young Company, penalty,	5 00
Time Saver Company, penalty,	20 00
Tirrells Pharmacy, penalty,	5 00
Traders Wharf and Warehouse Company, penalty, .	5 00
Travers Colten Company, penalty,	10 00
Triumph Safety Burner Company, penalty,	5 00
Tucke & Parker Company, penalty,	15 00
Twin Elm Spring Corporation, penalty,	10 00
Tyler Chapman Company, penalty,	10 00
Union Comb Manufacturing Company, penalty, . .	5 00
United States Appraisal Company, penalty, . . .	15 00
United States Banana Company, penalty,	25 00
United States Fidelity and Guaranty Company, payment of indemnity bond in the case of Hersey v. Common- wealth,	10,300 80
United States, Spanish war claim,	47,957 82
Universal Marine Company, penalty,	5 00
Universal Oil Company, penalty,	10 00
Upton Investment Company, penalty,	15 00
Van Kannel Revolving Door Company, penalty, . .	5 00
Vellumoid Paper Company, penalty,	15 00
Vernon Court Hotel Company, penalty,	10 00
Vestal Oil Company, penalty,	20 00
Victor Manufacturing Company, penalty,	20 00
Vienna Lunch Company, penalty,	5 00
Viscoloid Company, penalty,	15 00
W. & V. O. Kimball Company, penalty,	25 00
W. E. Woodman Company, corporation tax for 1905, .	200 00
W. H. Mague Company, corporation tax for 1907, .	105 58
W. W. Reed Manufacturing Company, penalty, . .	10 00
Wakefield, town of, board of paupers,	74 00
Walfair Construction Company, penalty,	5 00
Waltham, city of, board of paupers,	1,056 72
Warren Manufacturing Company, penalty,	5 00
Watertown, town of, board of paupers,	36 80
Waverly Magazine Company, penalty,	5 00
Webster & Southbridge Gas and Electric Light Com- pany, excess of sulphur in gas,	200 00
Welch Motor Car Company, penalty,	5 00
West Disinfecting Company, penalty,	15 00

Westfield Marble and Sandstone Company, penalty,	\$10 00
Westport, town of, board of paupers,	40 40
Wheelock Fence Company, penalty,	5 00
Whilow Corporation, penalty,	5 00
White, Ida M., executrix of the will of Cyrus White, inheritance tax,	353 20
Wilder Snow Plow Manufacturing Company, penalty,	5 00
Wilson Building Moving Company, penalty,	5 00
Winthrop Lunch Company, penalty,	5 00
Wire Fabric Company, penalty,	3 00
Wire Goods Company, penalties,	25 00
Wirt Manufacturing Company, penalties,	25 00
Witch City Bottling Works, Inc., penalty,	5 00
Wood-Barker Company, penalty,	5 00
Worcester, city of, board of paupers,	394 87
Worcester Coal Company, penalty,	10 00
Worcester Envelope Company, penalty,	10 00
Worcester Hotel Company, penalty,	10 00
Worcester Shoe Machinery Company, penalty,	5 00
Workers Co-operative Company, penalty,	25 00
York, George H., board of Emeline York at State Hos- pital,	25 00
Young, William H. A., estate of, inheritance tax,	100 00
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	\$86,045 34

EXTRADITION AND INTERSTATE RENDITION.

The following applications for requisitions for fugitives from justice have been referred by His Excellency the Governor to this department during the year ending Dec. 31, 1909, for examination and report thereon:—

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
1909.					
Jan. 2,	New York, . . .	Louis Silva, . . .	Burglary, . . .	Plymouth, . . .	Lawful and in proper form.
Jan. 11,	New York, . . .	Alexander Mats and Emma Gardner, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Jan. 14,	Pennsylvania, . . .	Philip A. Pierce, . . .	Abandoning wife, . . .	Suffolk, . . .	Lawful and in proper form.
Jan. 14,	New York, . . .	Chester Cronk, . . .	Larceny, . . .	Essex, . . .	Lawful and in proper form.
Jan. 18,	New York, . . .	Clarence E. Magee, . . .	Escape from house of correction, . . .	Suffolk, . . .	Lawful and in proper form.
Jan. 18,	Vermont, . . .	Cora C. Guy, . . .	Assault and battery, . . .	Norfolk, . . .	Lawful and in proper form.
Jan. 20,	Dominion of Canada, . . .	Isadore Einhorn, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Jan. 22,	Ohio, . . .	William Jones, . . .	Larceny from person, . . .	Suffolk, . . .	Lawful and in proper form.
Jan. 27,	New York, . . .	Andrew P. Todd, . . .	Polygamy, . . .	Berkshire, . . .	Lawful and in proper form.
Jan. 29,	Connecticut, . . .	Stanford Kelley, . . .	Larceny, . . .	Norfolk, . . .	Lawful and in proper form.
Feb. 1,	District of Columbia, . . .	Mollie Clark, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.

Feb. 12,	California,	Daniel Maguarre and Lenom.	Adultery,	.	.	.	Suffolk,	.	Lawful and in proper form.
Feb. 15,	District of Columbia,	Frank G. Kenney	Larceny,	.	.	.	Suffolk,	.	Lawful and in proper form.
Feb. 16,	Wisconsin,	Harry C. Ward,	Larceny,	.	.	.	Middlesex,	.	Lawful and in proper form.
March 4,	New York,	Harry W. Griffin,	Stealing,	.	.	.	Hampden,	.	Lawful and in proper form.
March 11,	Illinois,	Robert A. Harvey,	Forgery,	.	.	.	Suffolk,	.	Lawful and in proper form.
March 12,	New York,	John McDermott,	Larceny,	.	.	.	Middlesex,	.	Lawful and in proper form.
March 15,	New York,	Fred C. Graham,	Forgery,	.	.	.	Suffolk,	.	Lawful and in proper form.
March 16,	Pennsylvania,	Fred M. Weston,	Larceny,	.	.	.	Suffolk,	.	Lawful and in proper form.
March 17,	New York,	Albert E. Holmes,	Non-support,	.	.	.	Middlesex,	.	Lawful and in proper form.
March 17,	New York,	John R. Dedham,	Breaking and entering,	.	.	.	Middlesex,	.	Lawful and in proper form.
March 22,	New York,	Alphonse DuBean,	Abandonment of wife,	.	.	.	Middlesex,	.	Lawful and in proper form.
March 22,	Argentine Republic,	Josephine N. Pastene,	Larceny,	.	.	.	Suffolk,	.	Lawful and in proper form.
March 22,	New Jersey,	Benjamin E. Robbins, alias,	Assault with intent to murder,	.	.	.	Bristol,	.	Lawful and in proper form.
March 26,	Maine,	Raphael Aboto,	Conspiracy,	.	.	.	Middlesex,	.	Not lawful.
March 30,	New York,	Antonio Puccis,	Larceny,	.	.	.	Suffolk,	.	Lawful and in proper form.
April 7,	New York,	Edward J. Cooney,	Breaking and entering,	.	.	.	Middlesex,	.	Lawful and in proper form.
April 13,	New York,	Samuel Pearlstein,	Breaking and entering,	.	.	.	Suffolk,	.	Lawful and in proper form.
April 13,	New York,	Joseph Mungicelluzo,	Larceny,	.	.	.	Suffolk,	.	Lawful and in proper form.
April 14,	New York,	William M. Short,	Assault and battery,	.	.	.	Suffolk,	.	Lawful and in proper form.
April 20,	New Jersey,	Robert Wallace,	Larceny,	.	.	.	Suffolk,	.	Lawful and in proper form.
April 20,	New York,	John Kidey,	Larceny,	.	.	.	Suffolk,	.	Lawful and in proper form.

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
1909.					
April 26,	Louisiana, . . .	Alexander Hough, alias,	Larceny, . . .	Suffolk, .	Lawful and in proper form.
April 30,	New York, . . .	Arthur Perry, . . .	Breaking and entering,	Franklin, .	Lawful and in proper form.
April 30,	New York, . . .	Arthur White, . . .	Breaking and entering,	Franklin, .	Lawful and in proper form.
April 30,	New York, . . .	Charles G. Bruffer, . . .	Breaking and entering,	Franklin, .	Lawful and in proper form.
May 4,	Ohio, . . .	Hugh McClure, . . .	Forgery, . . .	Suffolk, .	Lawful and in proper form.
May 5,	New York, . . .	John H. Quilbot, . . .	Larceny, . . .	Suffolk, .	Lawful and in proper form.
May 7,	New York, . . .	Joseph S. Block, . . .	Forgery, . . .	Suffolk, .	Lawful and in proper form.
May 11,	Oklahoma, . . .	Alfred Johnson, . . .	Attempt to commit larceny, . . .	Hampden, .	Lawful and in proper form.
May 14,	Illinois, . . .	Frank Christie and Lillian Christie,	Breaking and entering,	Suffolk, .	Lawful and in proper form.
May 15,	Connecticut, . . .	Wladyslaw Lusina, . . .	Larceny in a building, . . .	Worcester, .	Lawful and in proper form.
May 21,	New York, . . .	Henry V. Tyler, . . .	Escaped convict,	Worcester, .	Lawful and in proper form.
May 25,	New Jersey, . . .	Jacob Freas, . . .	Larceny, . . .	Essex, .	Lawful and in proper form.
May 25,	Pennsylvania, . . .	Jacob Chukow, . . .	Larceny, . . .	Suffolk, .	Lawful and in proper form.
May 27,	Dominion of Canada, . . .	Edward G. Magee, . . .	Larceny, . . .	Suffolk, .	Lawful and in proper form.
June 2,	Illinois, . . .	George Rogers, . . .	Breaking and entering,	Essex, .	Lawful and in proper form.
June 2,	Connecticut, . . .	Alexander Budrewiez, . . .	Larceny, . . .	Essex, .	Lawful and in proper form.
June 3,	New York, . . .	Francisek Krislitski, . . .	Polygamy, . . .	Hampden, .	Lawful and in proper form.
June 15,	New York, . . .	Joseph Sunberg, . . .	Non-support, . . .	Suffolk, .	Lawful and in proper form.

June 15,	New York,	Anson M. Lord,	Larceny,	Essex,	Lawful and in proper form.
June 23,	Illinois,	Joseph Jackson,	Larceny,	Suffolk,	Lawful and in proper form.
July 12,	Vermont,	Joseph H. Smith and Alice Aldrich,	Lewd cohabitation,	Plymouth,	Lawful and in proper form.
July 21,	California,	Frank W. Newbury,	Larceny,	Suffolk,	Lawful and in proper form.
July 28,	Ohio,	Fred Jacobson,	Larceny,	Norfolk,	Lawful and in proper form.
Aug. 6,	Virginia,	William Oswald,	Breaking and entering,	Norfolk,	Lawful and in proper form.
Aug. 12,	Pennsylvania,	Moses Oppenheimer,	Larceny,	Suffolk,	Lawful and in proper form.
Aug. 12,	New Hampshire,	Abraham Elkin,	Non-support of children,	Suffolk,	Lawful and in proper form.
Aug. 12,	California,	Charles W. Dodson,	Forgery,	Suffolk,	Lawful and in proper form.
Aug. 13,	New York,	Joseph D. Sunberg,	Non-support,	Suffolk,	Lawful and in proper form.
Aug. 16,	Ohio,	Samuel Reppaport,	Larceny,	Suffolk,	Lawful and in proper form.
Aug. 20,	New York,	Jose Van Der Berg, <i>alias</i> ,	Forgery,	Suffolk,	Lawful and in proper form.
Sept. 10,	New York,	James Handrahan,	Abuse of a female child,	Suffolk,	Lawful and in proper form.
Sept. 11,	Connecticut,	G. W. Brown, <i>alias</i> ,	Larceny,	Hampden,	Lawful and in proper form.
Sept. 13,	New York,	William E. Murphy,	Larceny,	Suffolk,	Lawful and in proper form.
Sept. 15,	New York,	John F. Callahan,	Larceny,	Plymouth,	Lawful and in proper form.
Sept. 15,	Pennsylvania,	Chester J. White,	Larceny,	Hampden,	Lawful and in proper form.
Sept. 15,	Dominion of Canada,	Henri Ferron,	Murder,	Middlesex,	Lawful and in proper form.
Sept. 20,	California,	William H. Woodall,	Larceny,	Suffolk,	Lawful and in proper form.
Sept. 22,	Iowa,	Isaac Feldman,	Non-support,	Suffolk,	Lawful and in proper form.
Oct. 1,	New Jersey,	William Burnett,	Larceny,	Suffolk,	Lawful and in proper form.

Date of Reference.	State or Country upon whose Executive Requisition was made.	Name of Fugitive.	Crime charged.	Venue of Prosecution.	Report.
1909.					
Oct. 7,	New York, . . .	Edwin W. Stuber, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Oct. 8,	New Jersey, . . .	Bronislav Zinkieniceto, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Oct. 13,	New York, . . .	Thomas Getting, <i>alias</i> , . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Oct. 14,	Kansas, . . .	James L. Franklin, . . .	Breaking and entering, . . .	Essex, . . .	Lawful and in proper form.
Oct. 16,	New York, . . .	Henry A. Seymour, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Oct. 26,	New York, . . .	Luigi Laraldi, <i>alias</i> , . . .	Larceny, . . .	Essex, . . .	Lawful and in proper form.
Nov. 3,	Florida, . . .	John Wilson, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Nov. 8,	Rhode Island, . . .	William and Edith Porter, . . .	Kidnapping, . . .	Suffolk, . . .	Lawful and in proper form.
Nov. 19,	Illinois, . . .	Robert H. Fleury, . . .	Larceny, . . .	Essex, . . .	Lawful and in proper form.
Nov. 30,	New York, . . .	John G. Ackerman, . . .	Polygamy, . . .	Middlesex, . . .	Lawful and in proper form.
Dec. 1,	Rhode Island, . . .	William J. Wadland, . . .	Larceny, . . .	Middlesex, . . .	Lawful and in proper form.
Dec. 6,	Washington, . . .	Andrew F. Gornulky, . . .	Larceny, . . .	Suffolk, . . .	Lawful and in proper form.
Dec. 10,	New York, . . .	Philip Pitts, . . .	Assault and battery, . . .	Norfolk, . . .	Lawful and in proper form.
Dec. 15,	New York, . . .	Michael J. F. Flynn, . . .	Libel, . . .	Plymouth, . . .	Lawful and in proper form.
Dec. 24,	New York, . . .	W. R. Kimball, . . .	Fraudulently procuring entertainment at an inn, . . .	Suffolk, . . .	Lawful and in proper form.

The following requisitions upon His Excellency the Governor for the surrender of fugitives from the justice of other States have been referred by him to this department during the year ending Dec. 31, 1909, for examination and report thereon:—

Date of Reference.	State making the Requisition.	Name of Fugitive.	Crime charged.	Report.
1909.				
Jan. 12,	Maryland,	Barney Karper and Joseph Sloan,	Conspiracy,	Lawful and in proper form.
March 11,	Pennsylvania,	John Klinzka,	Larceny,	Lawful and in proper form.
April 8,	Connecticut,	Mitchell Antone,	Obtaining money under false pretences,	Lawful and in proper form.
April 23,	North Carolina,	Phil Alston,	Murder,	Lawful and in proper form.
July 12,	Washington,	George B. Nickerson,	Forgery,	Lawful and in proper form.
Aug. 6,	Ohio,	Arthur Reisman,	Grand larceny,	Lawful and in proper form.
Aug. 12,	Ohio,	Philip A. Clark,	Obtaining money under false pretences,	Lawful and in proper form.
Sept. 30,	Illinois,	E. G. Hyatt,	Forgery,	Lawful and in proper form.
Oct. 2,	Ohio,	Samuel Gardner,	Grand larceny,	Lawful and in proper form.
Nov. 17,	Illinois,	Peter Eales,	Confidence games,	Lawful and in proper form.
Dec. 7,	Maine,	William O. Connor,	Compound larceny,	Lawful and in proper form.
Dec. 13,	New York,	Ernest Shell, <i>alias</i> ,	Grand larceny,	Lawful and in proper form.
Dec. 16,	Vermont,	G. H. Worcester, <i>alias</i> ,	Defrauding hotel keeper,	Lawful and in proper form.
Dec. 20,	Ohio,	Aphelia Turner, <i>alias</i> ,	Pocket picking,	Lawful and in proper form.

RULES OF PRACTICE

IN INTERSTATE RENDITION.

Every application to the Governor for a requisition upon the executive authority of any other State or Territory, for the delivery up and return of any offender who has fled from the justice of this Commonwealth, must be made by the district or prosecuting attorney for the county or district in which the offence was committed, and must be in duplicate original papers, or certified copies thereof.

The following must appear by the certificate of the district or prosecuting attorney:—

(*a*) The full name of the person for whom extradition is asked, together with the name of the agent proposed, to be properly spelled.

(*b*) That, in his opinion, the ends of public justice require that the alleged criminal be brought to this Commonwealth for trial, at the public expense.

(*c*) That he believes he has sufficient evidence to secure the conviction of the fugitive.

(*d*) That the person named as agent is a proper person, and that he has no private interest in the arrest of the fugitive.

(*e*) If there has been any former application for a requisition for the same person growing out of the same transaction, it must be so stated, with an explanation of the reasons for a second request, together with the date of such application, as near as may be.

(*f*) If the fugitive is known to be under either civil or criminal arrest in the State or Territory to which he is alleged to have fled, the fact of such arrest and the nature of the proceedings on which it is based must be stated.

(*g*) That the application is not made for the purpose of enforcing the collection of a debt, or for any private purpose whatever; and that, if the requisition applied for be granted, the criminal proceedings shall not be used for any of said objects.

(h) The nature of the crime charged, with a reference, when practicable, to the particular statute defining and punishing the same.

(i) If the offence charged is not of recent occurrence, a satisfactory reason must be given for the delay in making the application.

1. In all cases of fraud, false pretences, embezzlement or forgery, when made a crime by the common law, or any penal code or statute, the affidavit of the principal complaining witness or informant that the application is made in good faith, for the sole purpose of punishing the accused, and that he does not desire or expect to use the prosecution for the purpose of collecting a debt, or for any private purpose, and will not directly or indirectly use the same for any of said purposes, shall be required, or a sufficient reason given for the absence of such affidavit.

2. Proof by affidavit of facts and circumstances satisfying the Executive that the alleged criminal has fled from the justice of the State, and is in the State on whose Executive the demand is requested to be made, must be given. The fact that the alleged criminal was in the State where the alleged crime was committed at the time of the commission thereof, and is found in the State upon which the requisition was made, shall be sufficient evidence, in the absence of other proof, that he is a fugitive from justice.

3. If an indictment has been found, certified copies, in duplicate, must accompany the application.

4. If an indictment has not been found by a grand jury, the facts and circumstances showing the commission of the crime charged, and that the accused perpetrated the same, must be shown by affidavits taken before a magistrate. (A notary public is not a magistrate within the meaning of the statutes.) It must also be shown that a complaint has been made, copies of which must accompany the requisition, such complaint to be accompanied by affidavits to the facts constituting the offence charged by persons having actual knowledge thereof, and that a warrant has been issued, and duplicate certified copies of the same, together with the returns thereto, if any, must be furnished upon an application.

5. The official character of the officer taking the affidavits or depositions, and of the officer who issued the warrant, must be duly certified.

6. Upon the renewal of an application, — for example, on the ground that the fugitive has fled to another State, not having been found in the State on which the first was granted, — new or certified copies of papers, in conformity with the above rules, must be furnished.

7. In the case of any person who has been convicted of any crime, and escapes after conviction, or while serving his sentence, the application may be made by the jailer, sheriff, or other officer having him in custody, and shall be accompanied by certified copies of the indictment or information, record of conviction and sentence upon which the person is held, with the affidavit of such person having him in custody, showing such escape, with the circumstances attending the same.

8. No requisition will be made for the extradition of any fugitive except in compliance with these rules.

